



County of Los Angeles CHIEF EXECUTIVE OFFICE

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<http://ceo.lacounty.gov>

WILLIAM T FUJIOKA
Chief Executive Officer

November 17, 2009

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To: Supervisor Gloria Molina
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From: William T Fujioka
Chief Executive Officer

DEPARTMENT OF CHILDREN AND FAMILY SERVICES' CONTRACTED RESIDENTIAL PLACEMENT AGENCIES

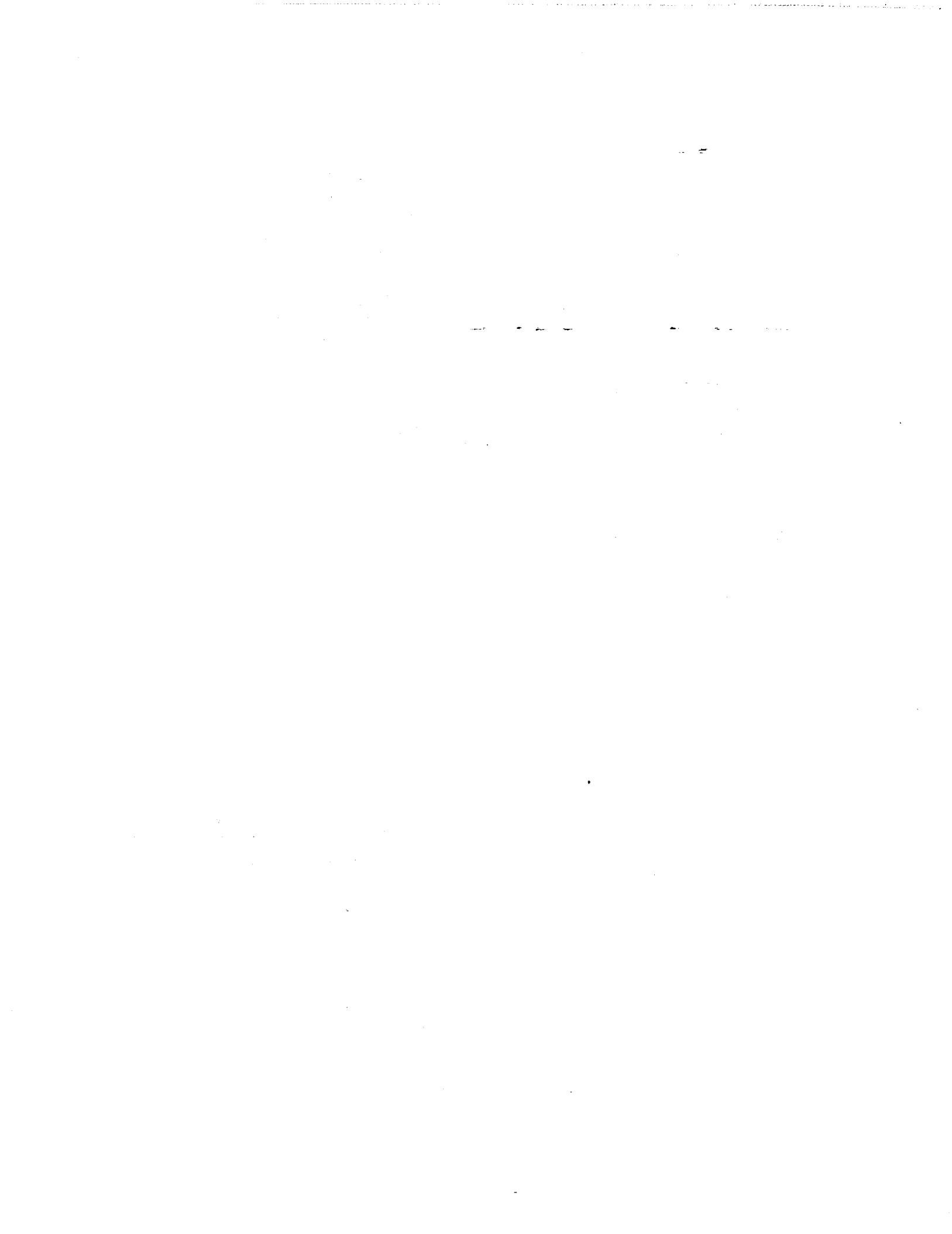
Per your request on September 2, 2009, the Department of Children and Family Services' (DCFS) staff researched your expressed concerns regarding a variety of issues pertaining to contracted residential placement agencies. Outlined below is our response to both your program and fiscal review concerns.

The program review report begins with DCFS' response to the audit finding that certain Group Homes (GHs) and Foster Family Agencies (FFAs) were not providing children in their care with psychotropic medication authorizations (PMAs). The report contains a copy of an informational letter and current PMA protocol which were sent to all GHs/FFAs. Included in the protocol are several pages of narrative describing the detailed workings of DCFS' PMA process (Attachment I). The narrative also addresses the Department's response to the lack of documentation by GHs/FFAs of criminal background clearances and the importance of the needs and services plans (NSPs).

Please note that there were eleven GH audits and two FFAs audits. Two GHs were actually listed twice, Deliann and Fields. Of the 11 GHs, five are solely or primarily used for Probation placements, while two others have both DCFS and Probation children. DCFS contacted Probation to make sure that they are also following up on these issues, especially the PMAs. Most of the audits were completed in 2008, preceding full implementation of DCFS' PMA protocol that was issued in March 2009. Many of the audits also predate the mandatory inclusion of the NSP in contracts effective November 2008. Thus, many of the corrective actions have already been completed.

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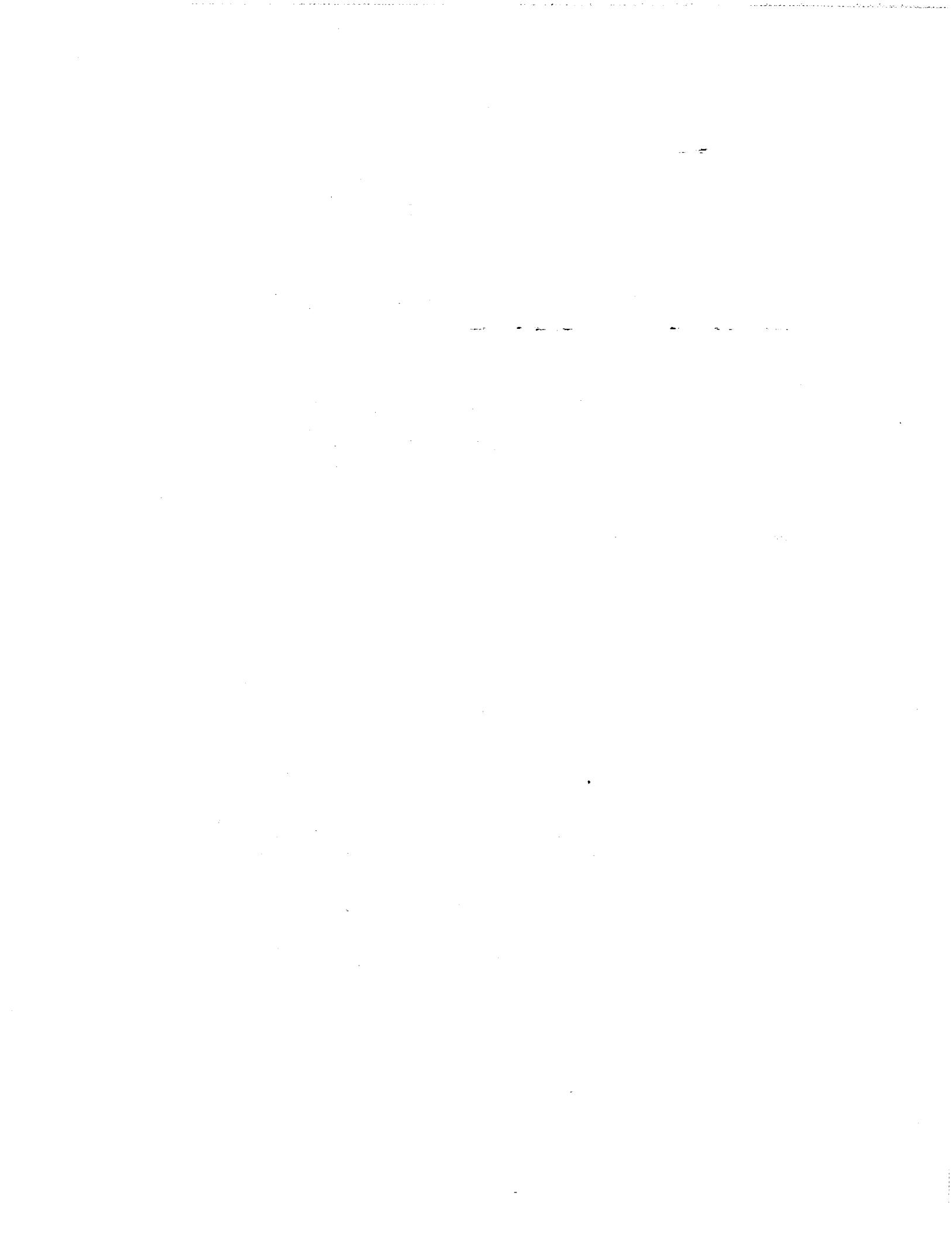


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The second report (Attachment II; Exhibits A – K) summarizes DCFS' fiscal review and addresses the "disallowed" or "questioned" expenses in the Auditor-Controller's (Auditor) *Fiscal Review*. DCFS Fiscal staff phoned the GHs/FFAs who are on the "Pending Audit Resolution" list dated September 21, 2009 that had not submitted a "Fiscal Corrective Action Plan" (FCAP). Beginning the week of October 5, 2009, meetings were scheduled with affected agencies to review their FCAP to determine whether they can provide new evidence that would allow for an adjustment of the amount of expenses classified as "disallowed". DCFS has identified each agency on the list and confirmed that they have either agreed to a repayment plan, have submitted additional documentation or are under review by County Counsel.

DCFS has taken the following actions in line with provisions of the current contract with GHs/FFAs. They include:

- Under consideration is a "Letter for Non-Compliance of Repayment Plan Agreement" to those affected GHs/FFAs that have become delinquent on payments to DCFS and identify the possibility that DCFS may place the agency on a Do Not Refer or Do Not Use list. There are none pending at this time;
- Requested County Counsel to review audit findings for Vista del Mar and Maryvale to advise DCFS whether evidence of contributions received by the agency can be used to cover the "amount of expenses disallowed" or "questioned" in the Auditor's fiscal audits. Pending County Counsel's decision, other agencies may be affected;
- Submitted eight referral letters regarding agencies that have unpaid or "disallowed" costs to the Treasurer and Tax Collector (TTC) for collection;
- Met with the CEO of United Care, Inc on September 18, 2009, to discuss their request to excuse some or all of the amount due to DCFS; and
- Conducted a telephonic meeting with the attorney for "Eggleston Youth Center" and "America Care" on September 11, 2009. Based on the additional documentation provided by America Care, DCFS and the Auditor determined that there is no justification for any further adjustment to the audit findings. DCFS is preparing the final response. In regard to United Care, Inc., the account has been turned over to TTC for collection. A program review hearing has been scheduled for November 23, 2009 to determine whether to place them on the Do Not Refer/Do Not Use list.

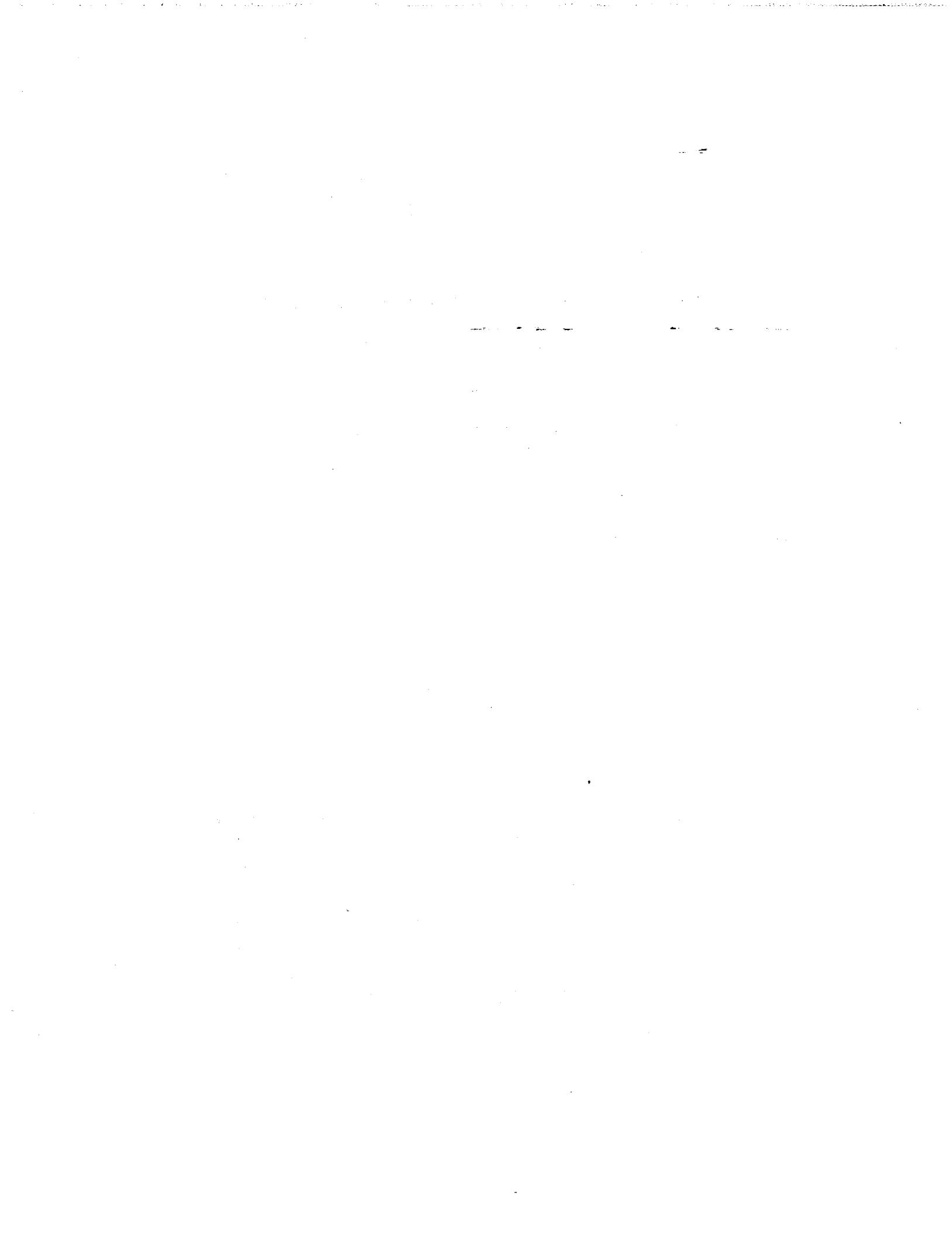


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In response to your office's request for us to review the issues of disallowed costs associated with audits of GHs/FFAs and the current collection process, representatives of the CEO, Auditor, County Counsel, DCFS, and TTC have convened on several occasions. The efforts to date have included a detailed review of the GHs/FFAs fiscal audit report settlement process; analysis of the procedures used in collection of questioned costs; examination of the process used to write-off bad debts related to disallowed costs; and review of the roles and responsibilities of TTC and DCFS in the collection process. Additionally, County Counsel has examined possible alternatives available to the County to recover disallowed costs, such as the ability to withhold current payments to recoup disallowances, including the possibility of holding Directors and Officers of GHs/FFAs personally liable. The working group is also exploring the viability of not contracting in the future with GHs/FFAs Directors and Officers that have gone out of business (thus thwarting efforts at recoupment), only to subsequently re-establish business under another name.

Analysis to date revealed the need for the following actions (some of which have already been implemented):

1. Revise the audit report settlement process to shorten timelines and improve effectiveness. Although this is contingent on the outcome of County Counsel's analysis as to applicability of Senate Bill (SB) 84 to the fiscal audits, several changes to the process are being proposed. (SB 84 pertains to the ability to recover overpayments from GHs/FFAs.) These changes are discussed in further detail below;
2. Fill the vacant technical in-house audit manager and support staff positions in DCFS to provide an appropriate structure to better comply with the contract fiscal audit process, achieve timely corrective action plans, and audit settlements (using existing resources). DCFS has already filled the audit manager position and developed a corrective action plan (Exhibit A);
3. Improve, clarify and shorten the collection process for disallowed costs. Once these costs are identified and the final audit report issued, DCFS will make demand for full payment. If a GH/FFA does not make the full payment, the account will be immediately referred to TTC. TTC will negotiate a repayment plan with the GHs/FFAs; and
4. Increased involvement of the Auditor in the report settlement process, including working with DCFS up to the point where DCFS is ready to prepare its corrective action plan (CAP).



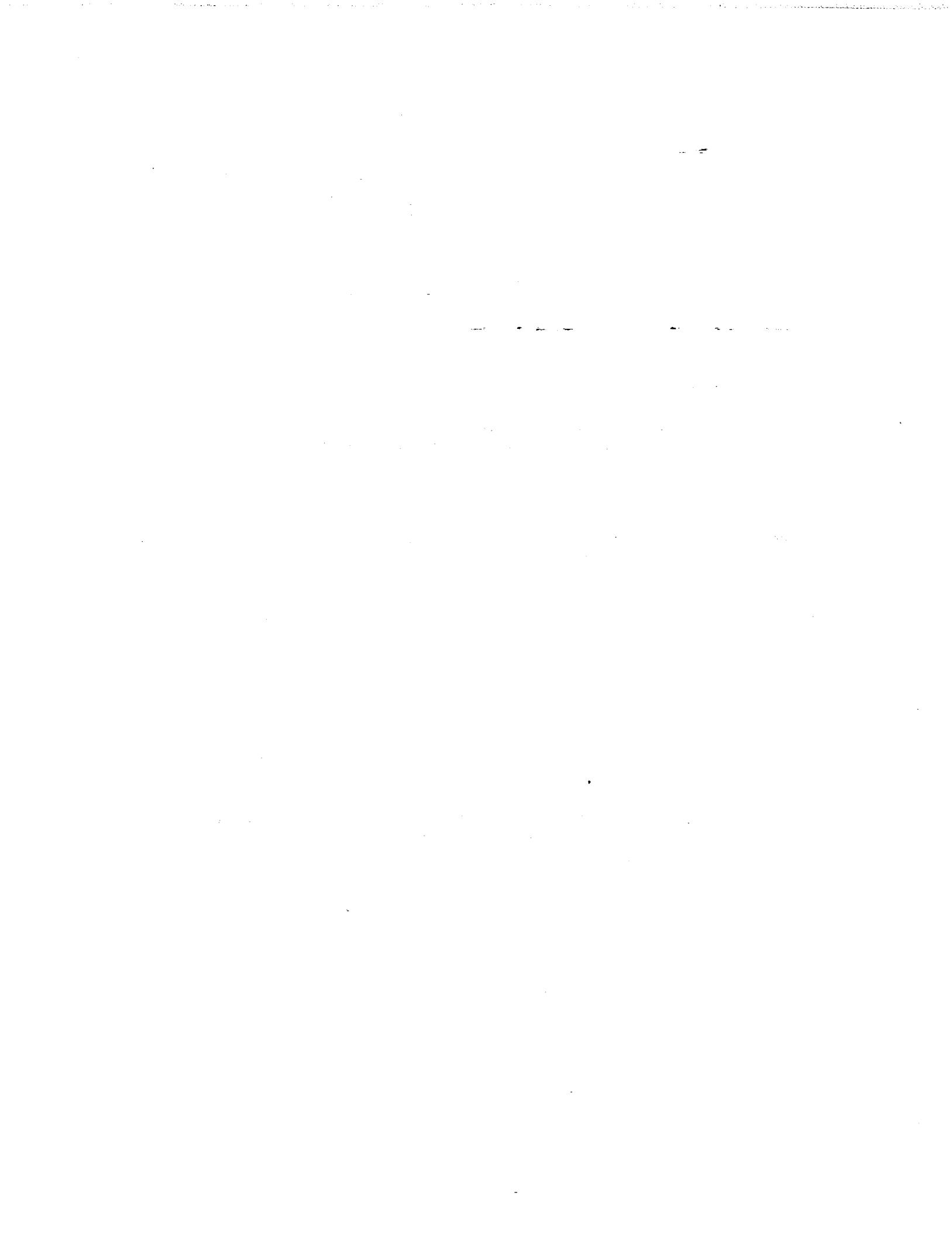
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The County's Audit Committee was briefed regarding all of the above issues and recommended actions at a special meeting on October 7, 2009. Substantial progress has been made in terms of determining the problems with the current system and developing suitable resolutions as described below.

Proposed Changes to the Audit Report Settlement Process

We are proposing significant changes to the Audit Report Settlement Process (Attachment III). The following is a brief description of the differences that will occur compared to the existing process. Although we are still working on specific timelines to assure timely collections, we estimate that the proposed changes will result in a 40-day reduction in the timeframe needed to issue and settle a GHs/FFAs Fiscal Audit.

- At the conclusion of fieldwork, the pre-exit meeting will be held at the same time that the draft audit findings and recommendations are provided to the GHs/FFAs. This change eliminates the need for a separate pre-exit meeting subsequent to release of draft findings and recommendations and reduces the timeframe between fieldwork completion and the date of the exit conference. **This change reduces the report issuance timeframe by a minimum of 15 days;**
- Subsequent to the issuance of the exit draft report and receipt of a response from the GHs/FFAs, DCFS' timeframe for preparing and submitting a written CAP has been reduced from 40 days to 15 days. Under existing policy, a total of 40 days are allotted for the GHs/FFAs to submit a response to the Auditor's report and for DCFS to prepare and issue a draft CAP. Within five days of the issuance of the CAP, the Auditor will issue its report. Under the proposed new guidelines, the GHs/FFAs' response and the issuance of the CAP would take place in 15 days. The GHs/FFAs would continue to have five days to review and comment on DCFS' CAP if there are concerns prior to the Auditor's issuance of the report. **These changes will result in an additional report issuance timeframe reduction of 25 days;**
- Although the Auditor has been available for consultation and advice, it has historically been DCFS' responsibility to work with the GHs/FFAs to develop a CAP and make the determination as to what questioned costs included in the Auditor's report will be upheld versus those that will be set-aside. While the decision to uphold the Auditor's questioned costs will still lie with DCFS, another significant change in the report settlement process will be that in between the pre-exit conference and the date that the final report is issued, the Auditor will work directly with DCFS to assist in the evaluation of any



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additional materials/arguments submitted by the GHs/FFAs to refute questioned costs. The expansion of the Auditor's role will allow DCFS to complete its CAP timely and will in turn result in a more expeditious issuance of the Auditor's fiscal report; and

- Upon determination as to which questioned costs will be upheld, DCFS has in the past been responsible for obtaining a repayment agreement from the GHs/FFAs. Responsibility for this will pass to TTC.

Please note that these proposed changes will need to be incorporated into the existing contracts with GHs/FFAs. Prior to implementation of these revised procedures and contract amendments, negotiations will have to be held with organizations such as the Association of Community Health Services Agencies. In addition, the County's current position is that the provisions of SB 84 do not apply to cost questions in the County's GHs/FFAs fiscal audits on the basis that questioned costs are not consistent with "overpayments" as defined in the legislation. It may be necessary to defer the contract negotiations until such time as this legal argument is resolved.

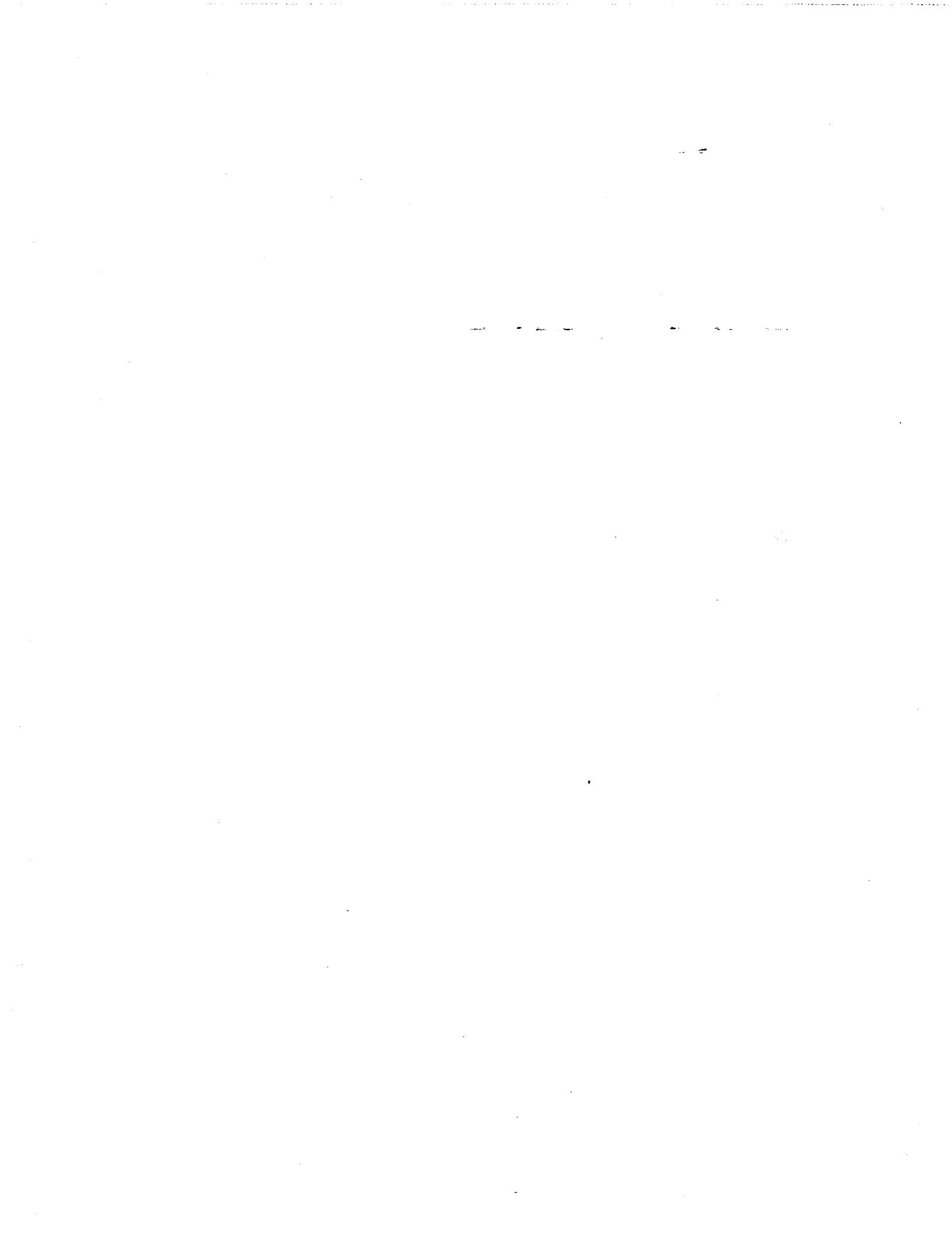
Please let me know if you have any questions, or your staff may contact Brian Mahan at (213) 974-1318.

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BM:cvg

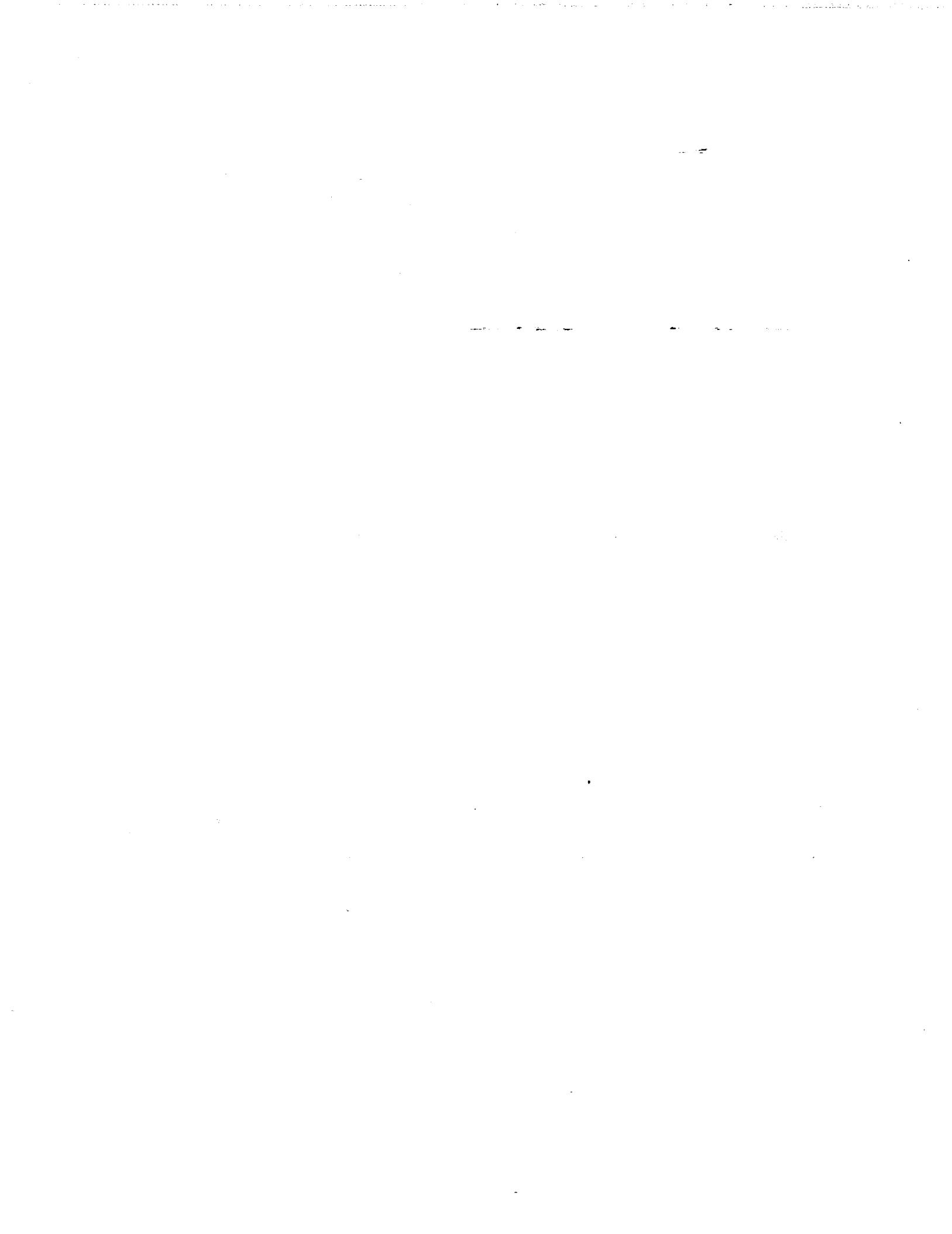
Attachments

c: County Counsel
 Auditor-Controller
 Department of Children and Family Services
 Treasurer and Tax Collector

Responses to Supervisor Molina 11_17_09.doc



Attachment I:
Psychotropic Medications (FY 2009-10)





**County of Los Angeles
DEPARTMENT OF CHILDREN AND FAMILY SERVICES**

425 Shatto Place, Los Angeles, California 90020
(213) 351-5602

PATRICIA S. PLOEHN, LCSW
Director

September 18, 2009

Board of Supervisors
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Fifth District

**TO: ALL CONTRACTED GROUP HOME PROVIDERS
ALL CONTRACTED FOSTER FAMILY AGENCY PROVIDERS**

PSYCHOTROPIC MEDICATION PROTOCOLS

In an effort to assist providers in obtaining and maintaining current psychotropic medication authorizations (PMA) for Los Angeles County Department of Children and Family Services (DCFS) placed children, we have enclosed the most recent policies and protocols. As a supplemental measure, if you have not developed an internal system, we suggest that your organization develop a system which will alert your staff to contact the prescribing physician at least 45 days in advance of the renewal for PMAs for any placed child on psychotropic medication to ensure timely request of renewals.

In the meantime, if you experience difficulty obtaining current PMAs, you may contact the PMA Desk to speak directly with any of the following persons:

Tracy Robb 562-903-5242
Sylvia Guerra 562-903-5335

Millie Morales 562-903-5336
Sharon Walter-Ward 562-903-5334

If you have any questions, please contact Tina Mosely, of the DCFS D-Rate Unit, from the Office of the Medical Director at (213) 739-6201.

Sincerely,

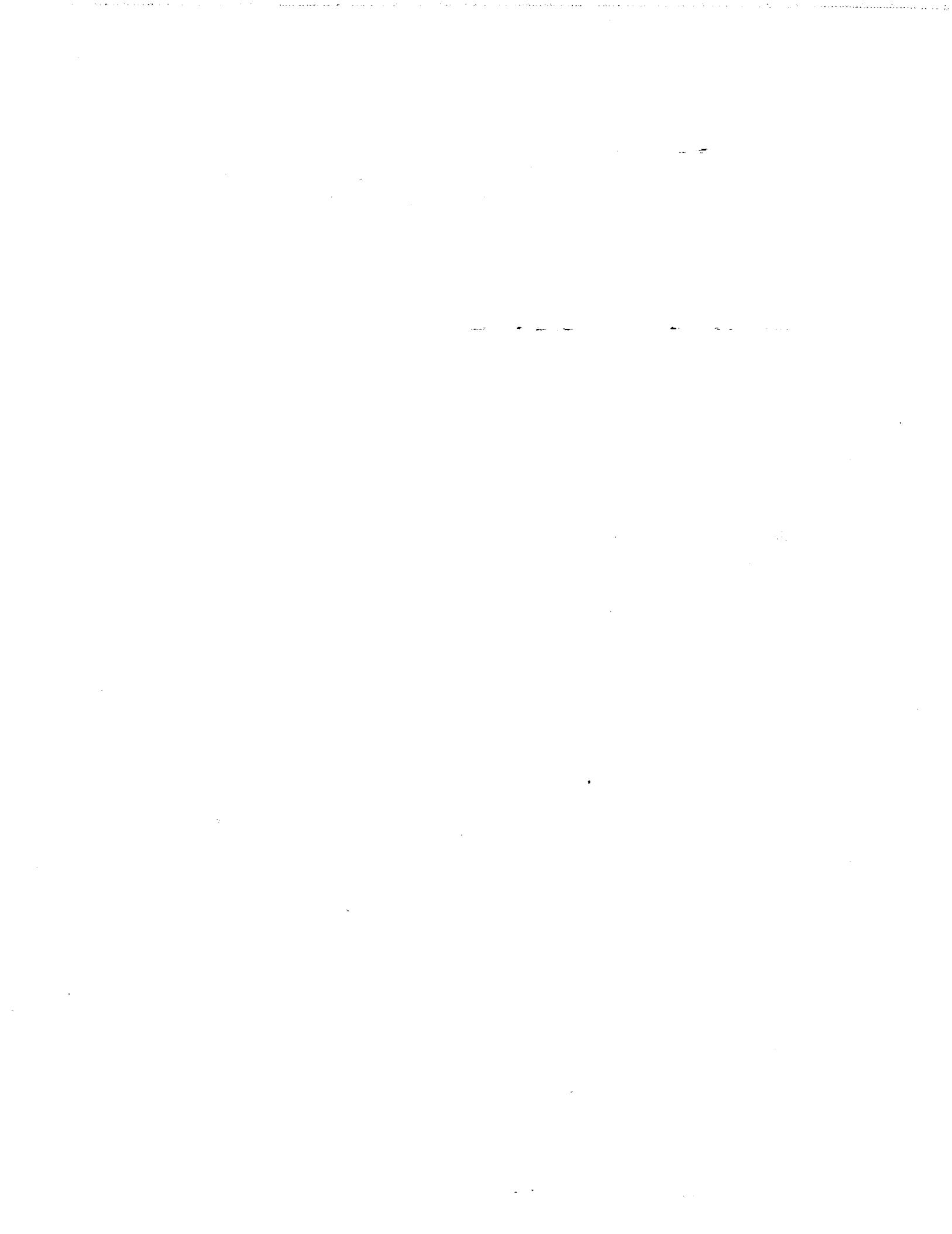
Marilynne Garrison, Division Chief
Out of Home Care Management Division

Dr. Charles Sophy, Medical Director
Bureau of the Medical Director

MG:CS:EAH

Enclosures

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SYSTEMIC ISSUES RELATED TO LOS ANGELES COUNTY DCFS PLACED CHILDREN IN SOME GROUP HOMES AND SOME FFAS

Current Psychotropic Medication Authorizations

In the DCFS monitoring reviews we do annually and in a number of the Auditor-Controller's program audit reports for FFAs and GHs, we have noted problematic issues related to psychotropic medication. Those issues include lack of current psychotropic medication authorizations and incomplete and/or lack of medication logs.

In an effort to improve oversight of LA County DCFS placed children on psychotropic medication, in 2009 DCFS has strengthened implementation of current protocols and policies related to psychotropic medication and will develop more communication tools to further inform staff and providers of shared responsibilities.

On March 1, 2009, the Psychotropic Medication Follow Up protocol was implemented by Presiding Judge Nash and the Department of Children and Family Services.

D-Rate Clinical Evaluators

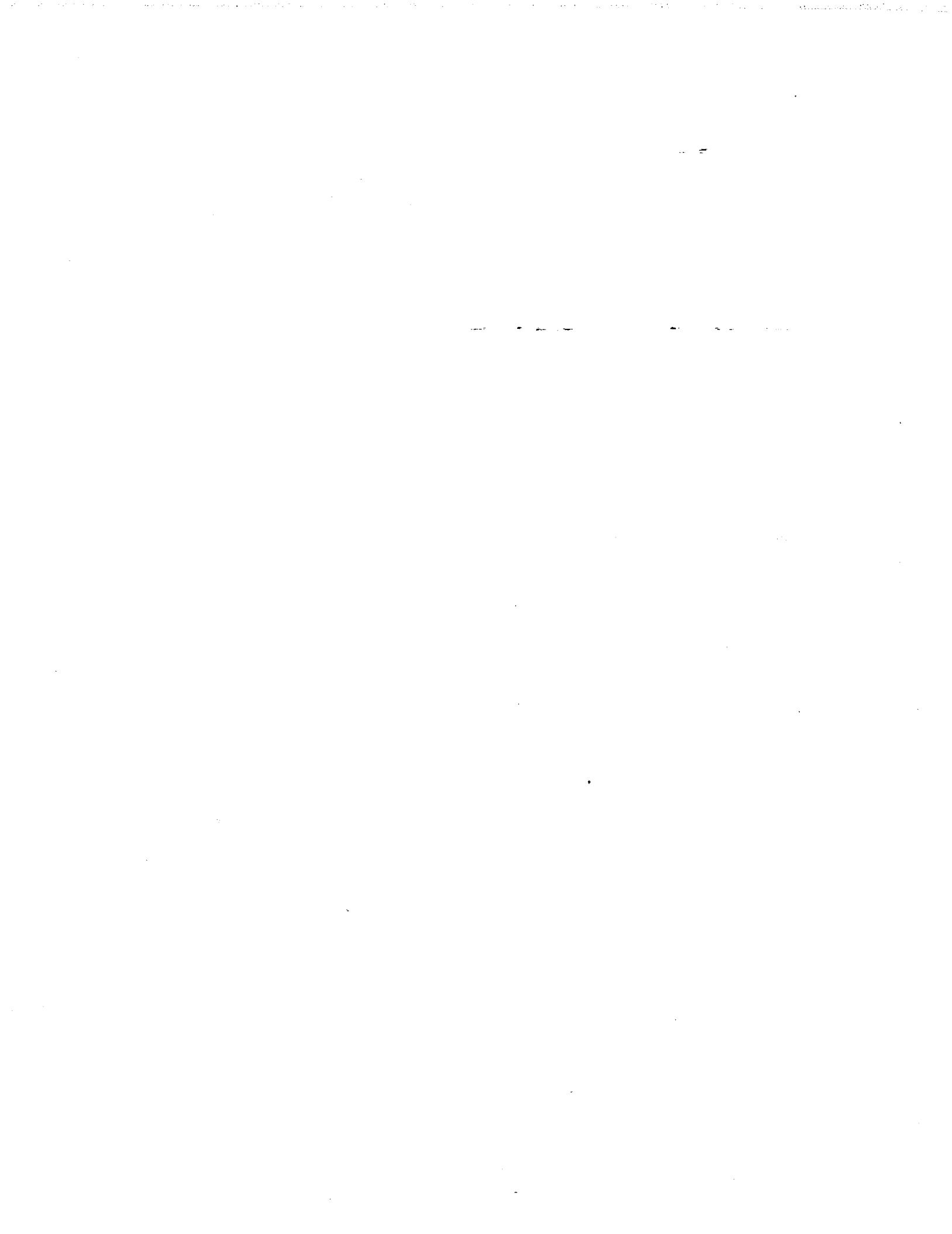
The D-Rate Section provides assistance to CSWs by identifying and assessing the needs of children with special needs, and ensuring that a caregiver's home meets the child's identified needs in accordance with the provisions of the Katie A. Settlement Agreement. The D-Rate evaluator position was one of the original investments under the KA Settlement Agreement.

Sixteen (16) D-Rate Evaluators, who are mostly licensed clinicians with many years of DCFS experience, are assigned to regional offices to serve the approximately 2,000 D-Rate children. Each child's case is reviewed/recertified annually to evaluate progress, revamp goals and modify treatment options as indicated.

To further improve the process by which we monitor DCFS supervised children whose mental health treatment includes psychotropic medication, the Office of the Medical Director, with the support of the Juvenile Court, has taken the lead in developing and implementing a shared responsibility to review and monitoring protocol.

Each Court Order Regarding Application for Psychotropic Medication (JV-223) for new or renewed medication(s) will be initially routed to the Psychotropic Desk Clerk who then forwards it to the D-Rate Unit. The DCFS PMA desk provides the JV-223 to the CSW, caregiver and PHN. The Public Health Nurses input the medication information into CWS/CMS.

For children who are administered psychotropic medications on an ongoing basis, the D-Rate Clinical evaluators will contact the caregiver, including group home providers, by phone and complete the DCFS 4157, Psychotropic Medication Progress Report Follow-up Questionnaire, and to review, monitor and assist the caregiver to follow up with the prescribing physician/psychiatrist or the Public Health Nurse as needed. Sixteen DRE's are tasked with contacting over 2000 caregivers and children on a monthly basis in addition to their other duties and responsibilities. Due to the sheer volume of the children receiving medication, DRE's have been able to contact approximately 30% of all caregivers monthly for psychotropic medication follow up.



Going forward, all caregivers, including D-Rate and group home providers, will be contacted every three months by phone by a DRE. The purpose of the contact is to follow up on court approved medication(s) and possible adverse side effects and to assist with the linkage, back to the prescribing physician. CSW's will continue to inquire about psychotropic medication and possible adverse side effects each month during face to face contacts with children and caregivers. CSW's will consult with DRE's and PHN's, as needed, to link children back to their prescribing physician.

SLS

The Service Linkage Specialists (SLS), a newly created CSA I position, acts as the Coordinated Services Action Team (CSAT) lead. The SLS become the **system navigators and resource coordinators** for the regional offices. They oversee, direct, coordinate, and link children and families to services. The SLS will hold regular team meetings between all members of the CSAT to determine system improvements, ensure timely assignments to members of the team, arbitrate conflicts within the team, act as consultant to team members, and communicate policy and institutional barriers to service delivery to both regional administration and the Office of the Medical Director. They also assume responsibility for tracking all activities of the CSAT, gathering, analyzing and producing data reports to the local DMH and DCFS managers. DRE's collaborate with the SLS and other CSAT members as needed, related to psychotropic medication follow up.

Court

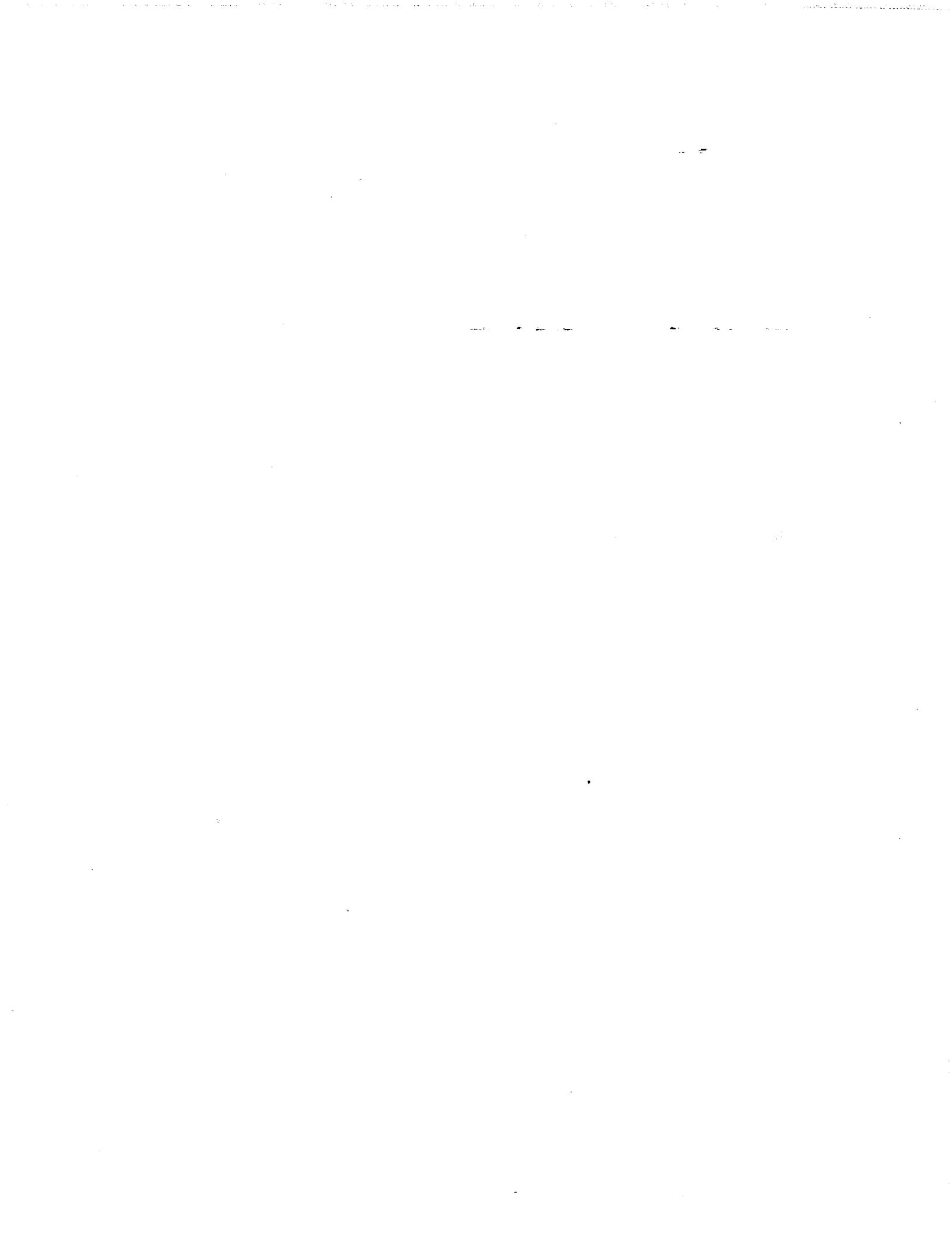
The following outlines the roles and responsibilities of the various entities in requesting and distributing court authorizations.

1. DCFS D-rate Unit Duties – Day 1

- a. Receives forms.
 - (1) Returns incomplete or illegible forms to physician.
- b. Unit fills in information on JV-220.
- c. Los Angeles (LA) Superior Court cover letter and JV-222 are sent to child's parents or legal guardians.
 - (1) Note that there are separate letters for Children's Court and Lancaster Court.
- d. Unit fills out page 1 of JV-221.
- e. Copies of the JV-220 and JV-220(A) are sent to child's CSW and PHN.
- f. JV-220, JV-220(A), page 1 of JV-221 and copies of the L.A. Superior Court cover letter (JV 219) sent to the parents are faxed to Dependency Court Psychotropic Desk Clerk at (323) 260-5082.

2. Psychotropic Desk Clerk Duties – Day 1-2

- a. Receives forms and issues log number.
- b. Enters information into psychotropic medication tracking system.
- c. Validates case information in JADE.
- d. JV-220, JV-220(A), and JV-222 are given to child's attorney and to CASA if case is on weekly case list submitted by CASA.
- e. JV-220, JV-220(A), JV-222 and a copy of the parents cover letter are given to the parents' attorneys.
- f. Page 2 of JV-221 is completed.
- g. JV-220 and JV-220(A) are given to Juvenile Court Mental Health Services (JCMHS).



- (1) Label with name of child's attorney and firm is placed on the upper left hand corner of JV-220 form for JCMHS.

3. JCMHS Duties – Day 2-4

- a. JCMHS reviews JV-220 and JV-220(A) and returns to Psychotropic Desk Clerk with recommendations/comments.
 - (1) If additional time is necessary, JCMHS shall indicate on form and request court to set hearing.
- b. JCMHS shall give copy to child's attorney whenever a comment is made (notice is not limited to a negative recommendation).

4. Psychotropic Desk Clerk Duties – Day 2-7

- a. Upon receipt of the JV-220, JV-220(A) and recommendations/comments from JCMHS, Desk Clerk enters date into the log.
- b. Desk Clerk pulls the file for the Children's Court case.
- c. Desk Clerk provides the Court with the JV-220, JV-220(A), JV-221 (pages 1 and 2), JCMHS recommendation/comment form, any JV-222 received, and JV-223.
- d. For Lancaster Court cases, Desk Clerk faxes items from (c.) (above) to Lancaster Court Clerk's office who in turn, pulls the file and delivers it with the forms in (c.) (above) to the court.

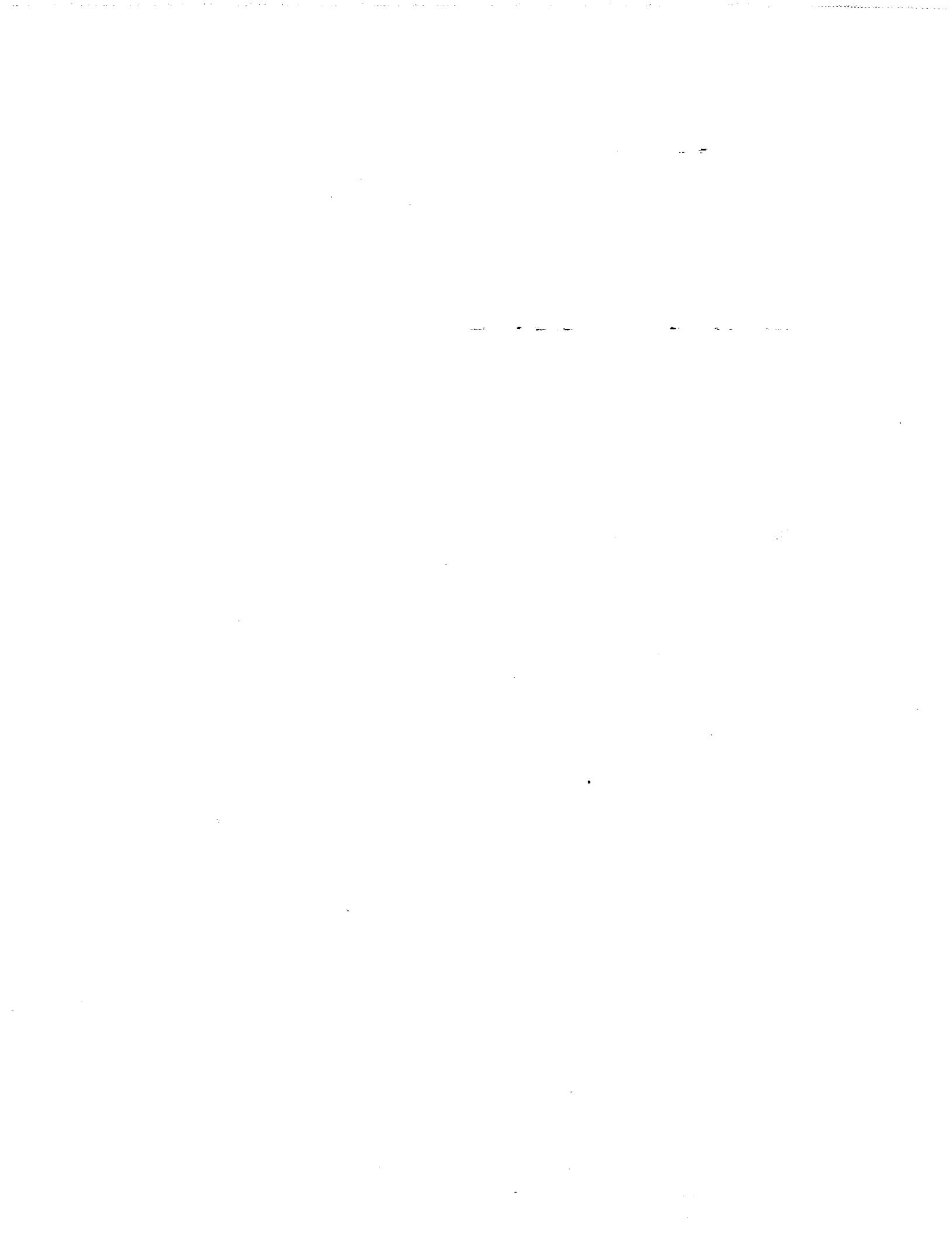
5. Judicial Officer Duties – Day 7

- a. Court reviews forms/file and completes the JV-223.
 - (1) As-needed judicial officer must complete form in absence of regular judicial officer.
 - (2) If court is not staffed, case must be delivered to buddy court or Presiding Judge if buddy court judicial officer is absent.
- b. Court must complete JV-223 even if the matter is set for hearing.
 - (1) Following the hearing, the Court must complete new JV-223.
- c. Court must wait until Day 7 to rule on the request in order to allow sufficient time for any JV-222 to be submitted.

6. Court Assistant/Judicial Assistant Duties – Day 7

- a. After the court completes the JV-223, the Court Assistant makes one copy of the signed JV-223 and delivers it to the Desk Clerk in the Children's Court.
- b. Court Assistant places the JV-220, JV-220(A), JV-221, JV-222, and JV-223 plus the JCMHS recommendation/comment forms into the child's confidential legal envelope in the court file.
- c. Court Assistant returns the file to the courtroom or file shelf.
- d. If the Court sets the matter for a hearing, the Judicial Assistant notices all parties, JCMHS, and CASA (if applicable) with JV-223 (Children's Court and Lancaster Court).
- e. After the JV-223 is completed in Lancaster Court, the Court Assistant delivers the file to the Lancaster Court Clerk's office.
 - (1) Clerk's office in Lancaster Court puts original forms in the child's confidential envelope in the court file.
 - (2) Clerk's office in Lancaster Court faxes the JV-223 to the Psychotropic Desk Clerk at Children's Court.
 - (3) Clerk's office in Lancaster Court provides copies of the JV-223 to all attorneys on the case and CASA (if applicable).

8. Psychotropic Desk Clerk Duties – Day 7-8



- a. Desk Clerk logs in date the JV-223 is received from the courtroom and Lancaster Court.
- b. Desk Clerk provides copies of JV-223 to child's attorney, parents attorneys, and CASA (if applicable), for only the Children's Court cases.
- c. Desk Clerk provides copies of JV-223 to JCMHS and prescribing physician for all cases.
- d. Desk Clerk provides copies of JV-223 and coinciding JV-220 and JV-220(A) to the DCFS D-Rate Unit for all cases.

9. DCFS D-rate Unit Duties – Day 7-8

- a. Completed JV-223 entered into CWS/CMS.
- b. Copy of JV-223 is provided to child's CSW and PHN.
- c. Copy of JV-223, JV-220, and JV-220(A) is provided to the child's caregiver.

If the court does not authorize the medication, it is the CSW's responsibility to contact the physician and advise the physician that (s)he may not prescribe or administer the medication but has the option to respond to the JCMHS comments with a new JV-220(A).

The authorization is good for six months unless otherwise ordered by the Juvenile Court. If the physician believes a longer course of medication is necessary or decides to change the type of medication or the dosage, another request must be made. In situations where a child who enters the Juvenile Court system is being treated with psychotropic medication, the physician may continue the medication pending an order from the court. A new authorization is not required if the child changes physicians as long as the medication, strength and dosage remain the same as previously authorized and as long as the authorization paperwork and medication follow the child. A physician can continue medication while the renewal request is pending before the Court.

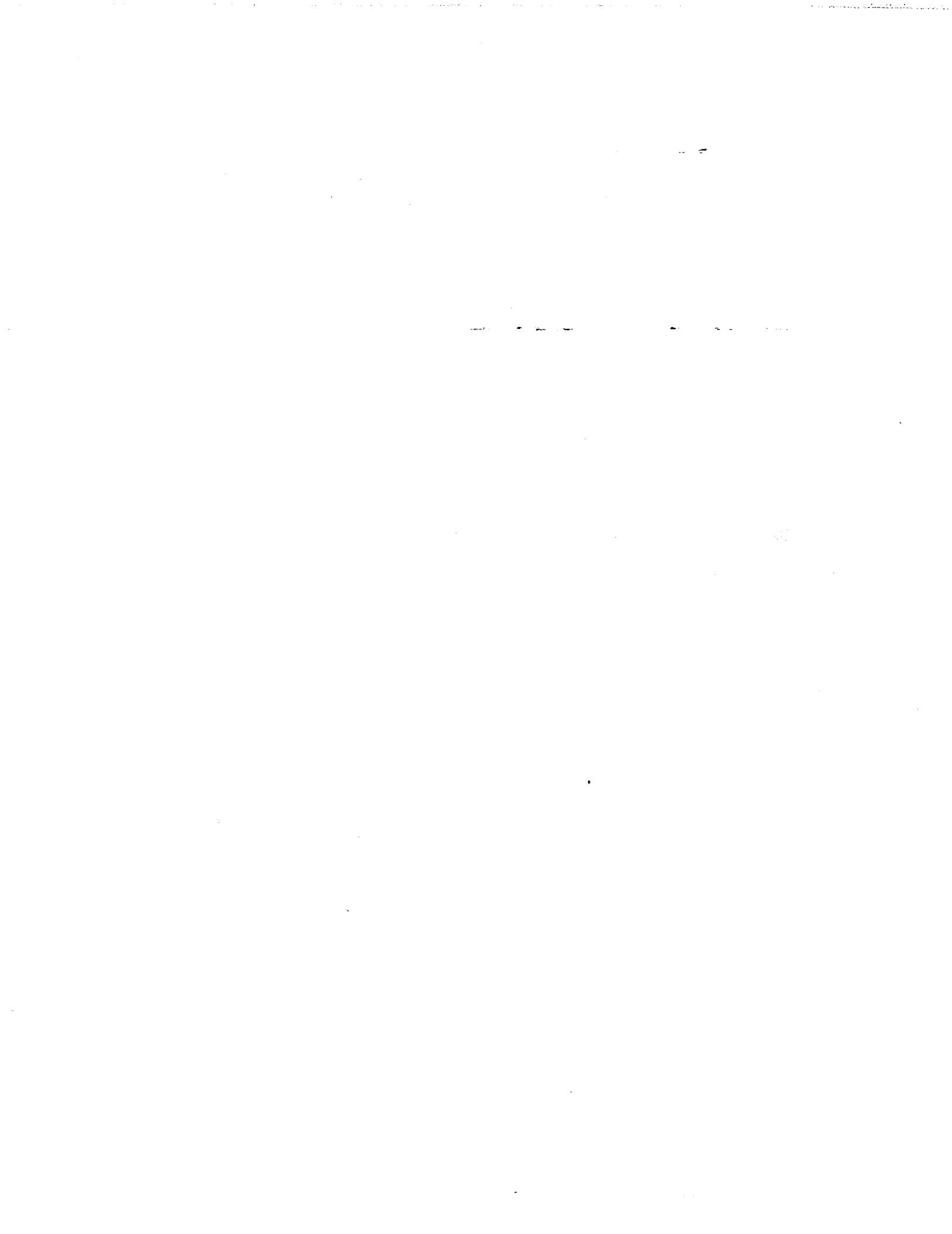
The Juvenile Court retains the authority to authorize psychotropic medication for children in the following circumstances:

- Children under Juvenile Court jurisdiction who are involuntarily detained under the Lanterman-Petris-Short (LPS) Act,
- Children with suitable placement orders and voluntary hospital commitment, and
- Children committed to the State Department of Developmental Services by the Mental Health Court (D-95). However, the Mental Health Court shall have exclusive power to determine issues of consent to medication in all cases in which a permanent LPS conservatorship has been established.

CSW

It is the CSW's responsibility to oversee a child who is receiving psychotropic medication and the regional Public Health Nurse (PHN) is to be consulted, in each case, to review the proposed treatment. It is also recommended that the CSW ask the PHN to communicate with the physician and serve as a liaison between the physician and DCFS.

The Office of the Medical Director will arrange in service trainings, presentation at regional unit meetings etc., to impress the importance of monthly PMA follow up by CSW's. DCFS will develop an FYI for our regional offices to train their staff on the importance of implementation of the policy regarding psychotropic medication, (i.e., do caregivers have a current PMA, proper administration of psychotropic medication to all



placed children; are required psychiatric consults maintained; and direct CSWs to review medication logs during their home visits).

At each face-to-face contact with the child:

- a.) Review the signed JV-220(A), to ensure it is current.
- b.) Discuss with the child and the parent or legal guardian, the child's response to the psychotropic medication. This discussion should include behavioral, mood and cognitive functioning.
- c.) Document the discussion in CWS/CMS.

If the authorization is within one month of expiration, consult with the child's physician. If the physician believes the psychotropic medication continues to be necessary, remind the physician to fax a new JV-220(A) to the DCFS D-Rate Unit. Verify with the physician and/or the D-Rate Unit to ensure the new JV-220(A) has been received by the D-Rate Unit.

DCFS Monitors in the Out Of Home Care Management Division (OHCMD)

DCFS Group Home Monitors have begun to review 100% of the DCFS children receiving psychotropic medications at all group homes during our annual monitoring review to ensure compliance with the Court ordered PMA protocol. This includes reviewing the authorization and medication logs, and contacting the child for a brief interview when possible and appropriate. The DCFS FFA Monitors will review the documentation for and contact up to 10 children receiving psychotropic medications at the annual FFA review, also to ensure compliance with the Court ordered PMA protocol.

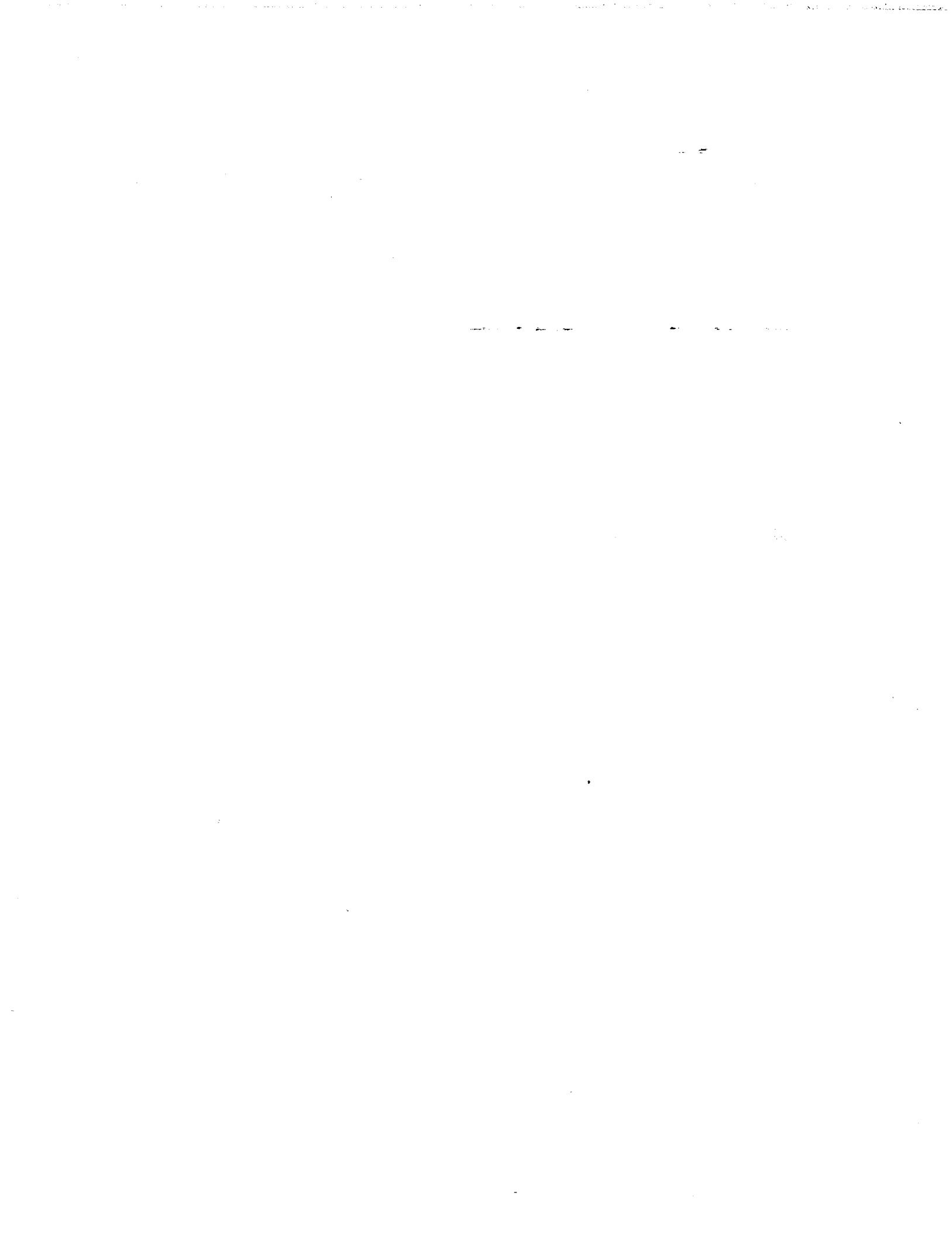
Since the A-C will continue to do program audits of FFAs, OHCMD will comply with recently established joint protocols developed with the Auditor Controller. As one component of the Auditor Controller's program audit reviews of contracted FFAs consists of reviewing 100% of children on psychotropic medication, OHCMD will continue to respond to the Auditor Controller's reports in a one-page response and follow up on all recommendations. Any concerns the Auditor Controller reports to OHCMD as a child safety issue will be immediately addressed. The Auditor Controller has agreed to submit audit reports which clearly differentiate documentation concerns from child safety concerns.

DCFS will send a letter to all GH and FFA providers immediately to assist them in obtaining and maintaining current psychotropic medication authorizations (PMA) for Los Angeles County Department of Children and Family Services (DCFS) placed children, enclosing the most recent policies and protocols and listing contact numbers for help if they are experiencing difficulty obtaining current PMAs.

Criminal Record Clearances

It has been noted FFAs and GHS do not consistently maintain documentation of criminal clearances in their certified foster parents or staff files.

In addition to the Auditor Controller's reviews and OHCMD's follow up on those reviews, OHCMD also reviews certified foster parent's files and GH staff files to ensure criminal clearances are obtained. OHCMD will continue to review certified foster parents and staff files and request immediate corrective action to ensure compliance with obtaining and maintaining verification of criminal clearances. Any finding noted by OHCMD which may rise to the level of



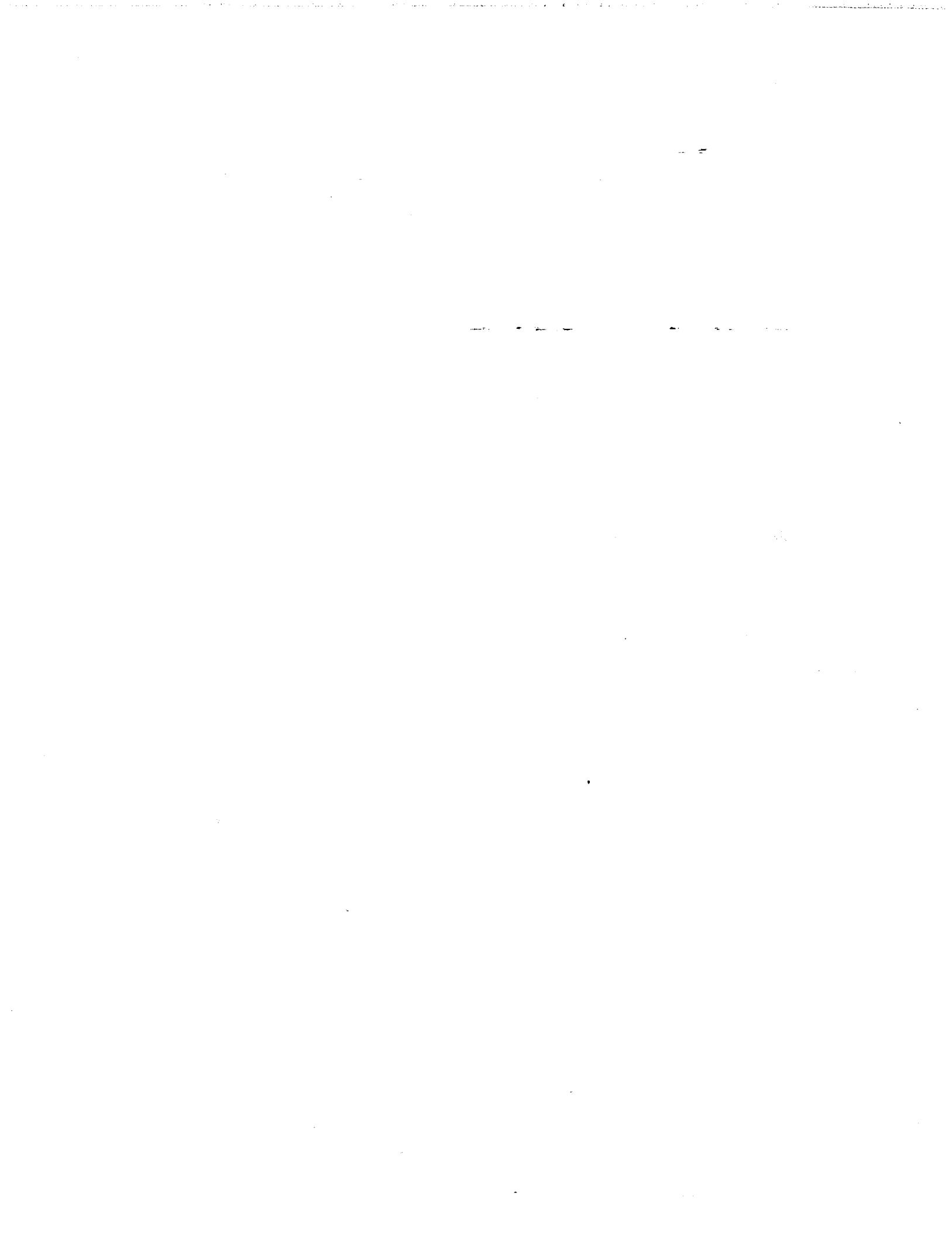
abuse/neglect is reported to the Child Protection Hotline to generate an investigation and further action required is taken. When an agency is chronically deficient, OHCMD can move to request a Hold on placements, Do Not Refer (DNR) status, and ultimately Do Not Use (DNU) status.

Needs and Services Plans (NSPs)

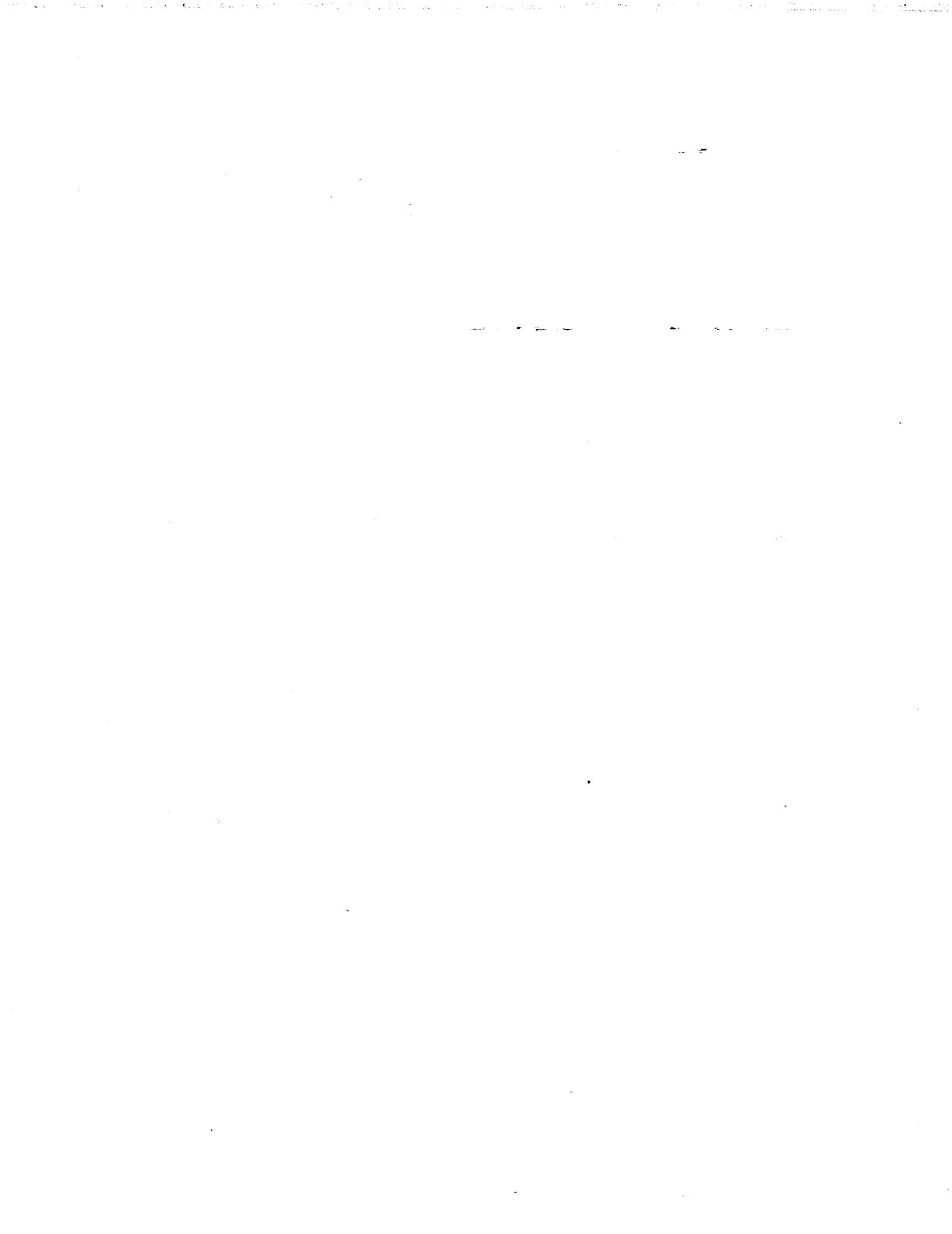
Pattern of findings as it relates to NSPs include: the provider failed to obtain input from the case carrying CSW; the CSW did not authorize implementation of the NSP; all required parties did not sign the NSP; the NSPs were not developed timely and the goals were not specific, measureable and time-limited.

In an effort to reduce the incidence of the above-referenced findings, DCFS initiated development of a Needs and Services Plan workgroup and partnered with representatives from Probation, Community Care Licensing, the Auditor Controller and the provider community. The NSP template was finalized and all FFA and GH Contractors were provided training on the utilization of the NSPs in July 2007 and May 2008. While all providers were encouraged to utilize the NSP template upon completion of the 2007 training, the template became a mandate in November 1, 2008, date of execution of the new Foster Care Agreements.

As we continue to note these findings, we request corrective action and DCFS' OHCMD monitors began to provide periodic one-on-one training to FFA and GH providers as requested. However it is our experience that as the providers have learned to use the new mandatory template, there is less and less incidence of inadequate NSPs. However, when an agency is chronically deficient, OHCMD can move to request a Hold on placements, Do Not Refer (DNR) status, and ultimately Do Not Use (DNU) status.



Attachment II:
DCFS Fiscal Audit Action Plan





**County of Los Angeles
DEPARTMENT OF CHILDREN AND FAMILY SERVICES**

425 Shatto Place, Los Angeles, California 90020
(213) 351-5602

PATRICIA S. PLOEHN, LCSW
Director

September 21, 2009

To: Ted Myers, Chief Deputy

Board of Supervisors
GLORIA MOLINA
First District
MARK RIDLEY-THOMAS
Second District
ZEV YAROSLAVSKY
Third District
DON KNABE
Fourth District
MICHAEL D. ANTONOVICH
Fifth District

From: Susan Kerr, Senior Deputy
Cynthia McCoy-Miller, Administrative Deputy III

DCFS FISCAL AUDIT ACTION PLAN

Attached you will find documents in support of actions initiated by the Department for each agency reflected in the FY 2009-10 Fiscal Audit Status Report. Below is a list of those exhibits:

EXHIBITS

Exhibit A:
GG/FFA Fiscal Audit Resolution -- Corrective Action Plan

CONTENT DESCRIPTION

Describes Finance Function; Goal; Areas of Focus; Challenge/Identified Problem; Actions Required; Target Dates and Responsible Group/Person.

Exhibit B:
Fiscal Audit Status Report (FY 2009-2010)

Describes Auditor-Controller Exceptions and Subsequent Action Taken by the Department. (Meetings scheduled; letters sent, etc.)

Exhibit C:
Semi Annual Report Letter

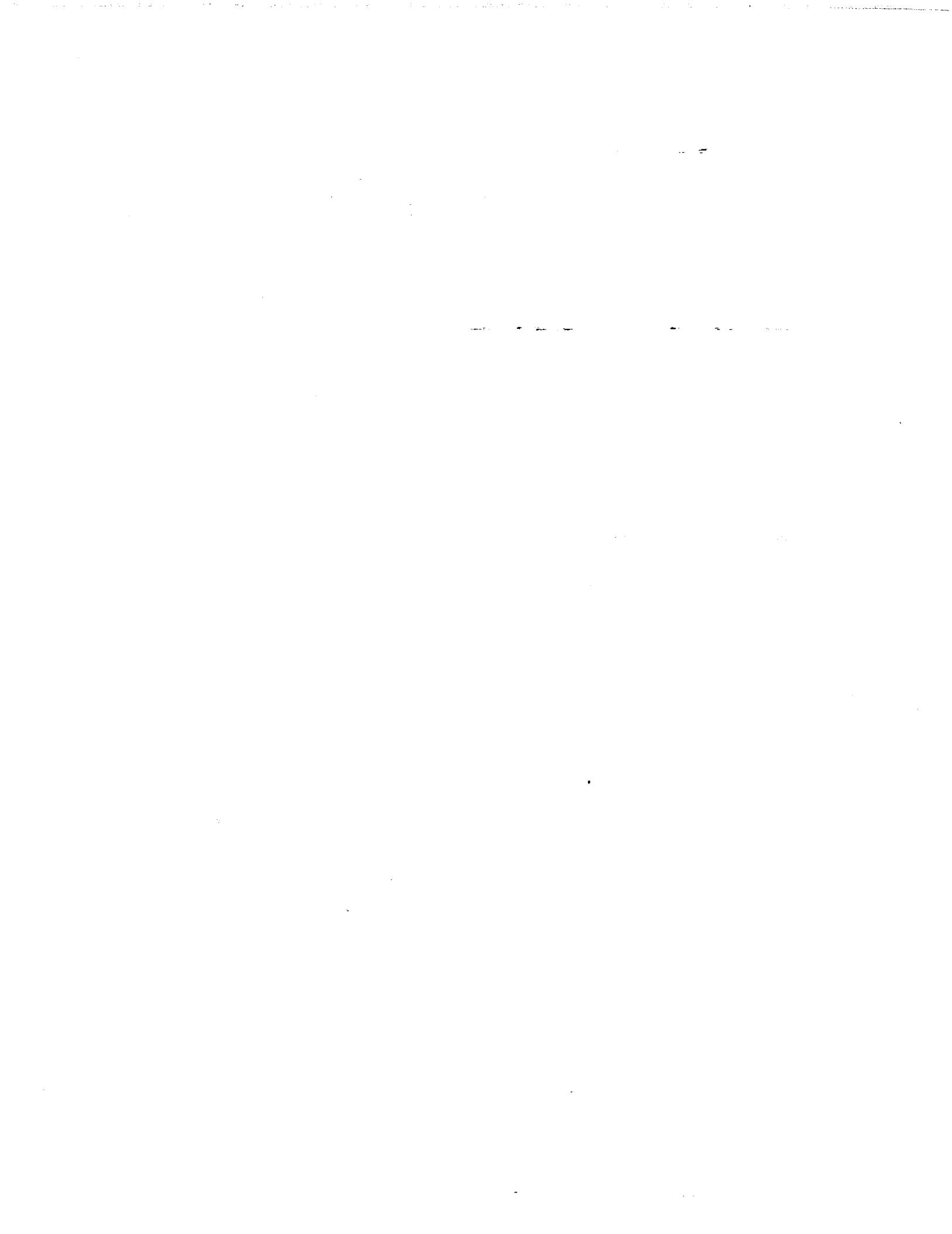
Sample of letter to be sent to agencies that are non-compliant indicating do not refer status (to be mailed November 2, 2009).

Exhibit D:
Fiscal Correction Action Plan (FCAP) Non-Compliance Letter

Sample of letter to be sent to agencies stating their non-compliance. (pending County Counsel approval – to be mailed October 5, 2009).

Exhibit E:
Repayment Plan Agreement Non-Compliance Letter

Sample of letter to be sent to agencies that have not complied with repayment plan (pending County Counsel approval – projected mailing date October 5, 2009).



Ted Myers
September 21, 2009
Page 2

Exhibit F: Guidelines Regarding Fiscal Audit Resolution	Describes guidelines to be followed to for fiscal audit resolution.
Exhibit G: Contracted Group Home/Foster Family Agencies	Lists Contractor Type and Name as well as identifies ACHSA Members and Supervisorial District.
Exhibit H: California County Code, Los Angeles (2.52.040 Treasurer—Additional Duties)	Section 2.52.040.K - Cites additional duties handled by the Treasurer-Tax Collector's office regarding delinquent accounts.
Exhibit I: TTC (Treasurer and Tax Collector) Referrals	Describes DCFS collection referral process (based on Section 9.13 of the County Fiscal Manuals) when referring delinquent accounts to the County of Los Angeles Treasure and Tax Collector's office. (Includes: Collection Referral Transmittal Form (Sample A); Collection Referral Credit Memo (Sample B); Processed Referrals Memo (Sample C).)
Exhibit J: Write-Off Return to Referring Department	Cites Fiscal Manual Section (10.2.11) regarding write off and return to referring Department (Includes: Recommendation For Write-Off Memo (Sample D).)
Exhibit K: Hold Status, Do Not Refer Status, Do Not Use Status, Corrective Action Plan (15.0)	Describes language in DCFS GH Contract – Part I: Unique Terms and Conditions.

SK/CMM:EO:eo

Attachments

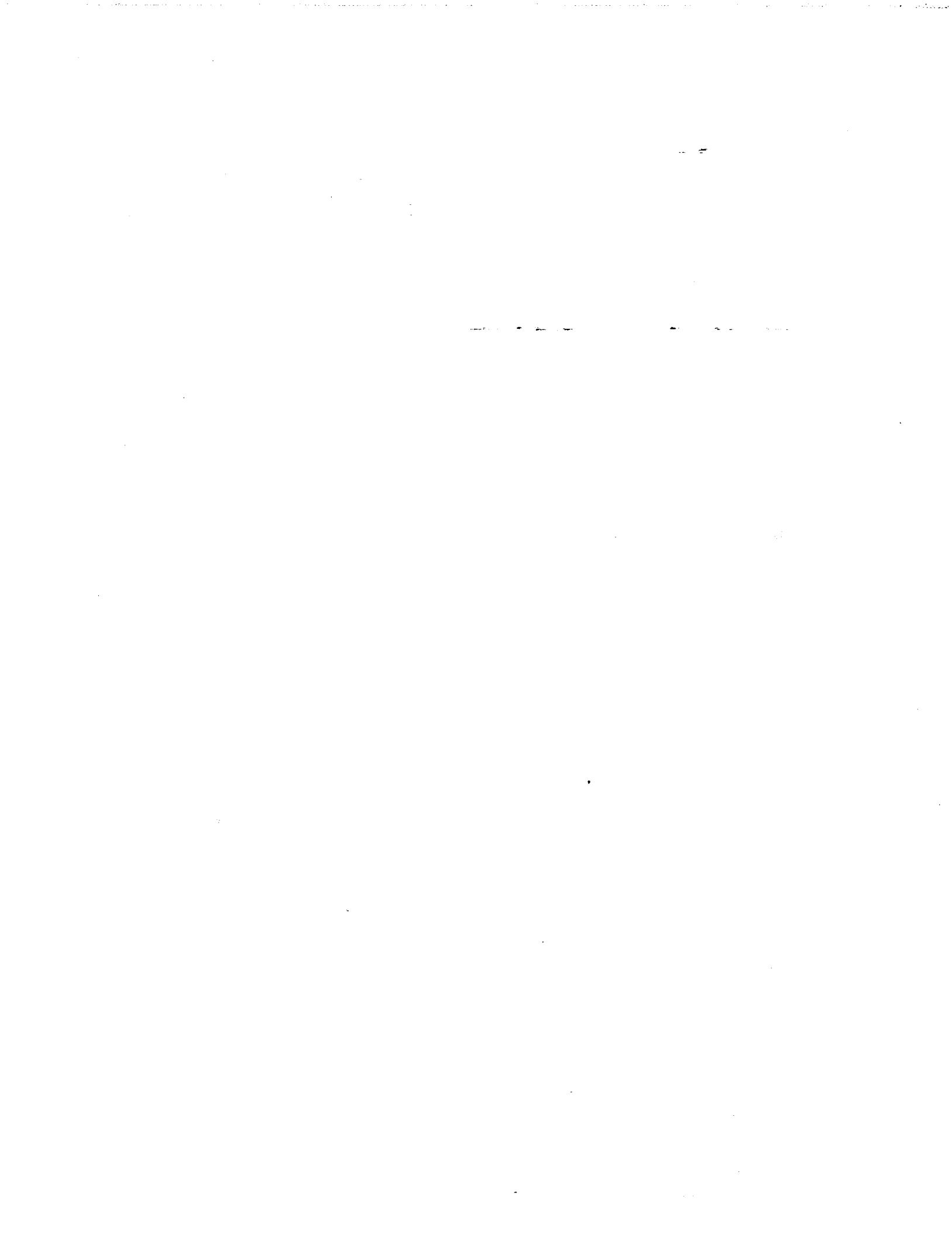
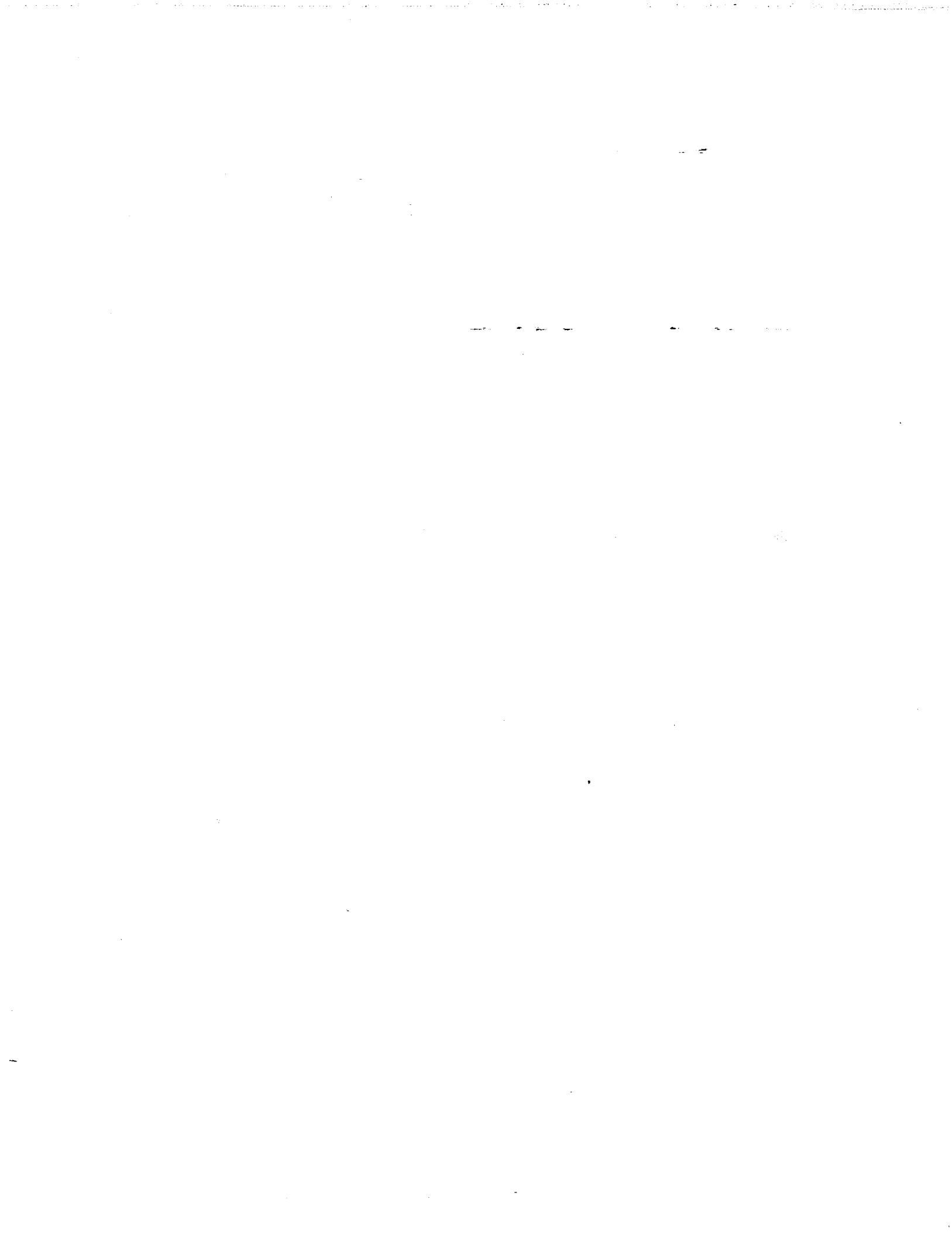


Exhibit A:
**GG/FFA Fiscal Audit Resolution -- Corrective Action
Plan**

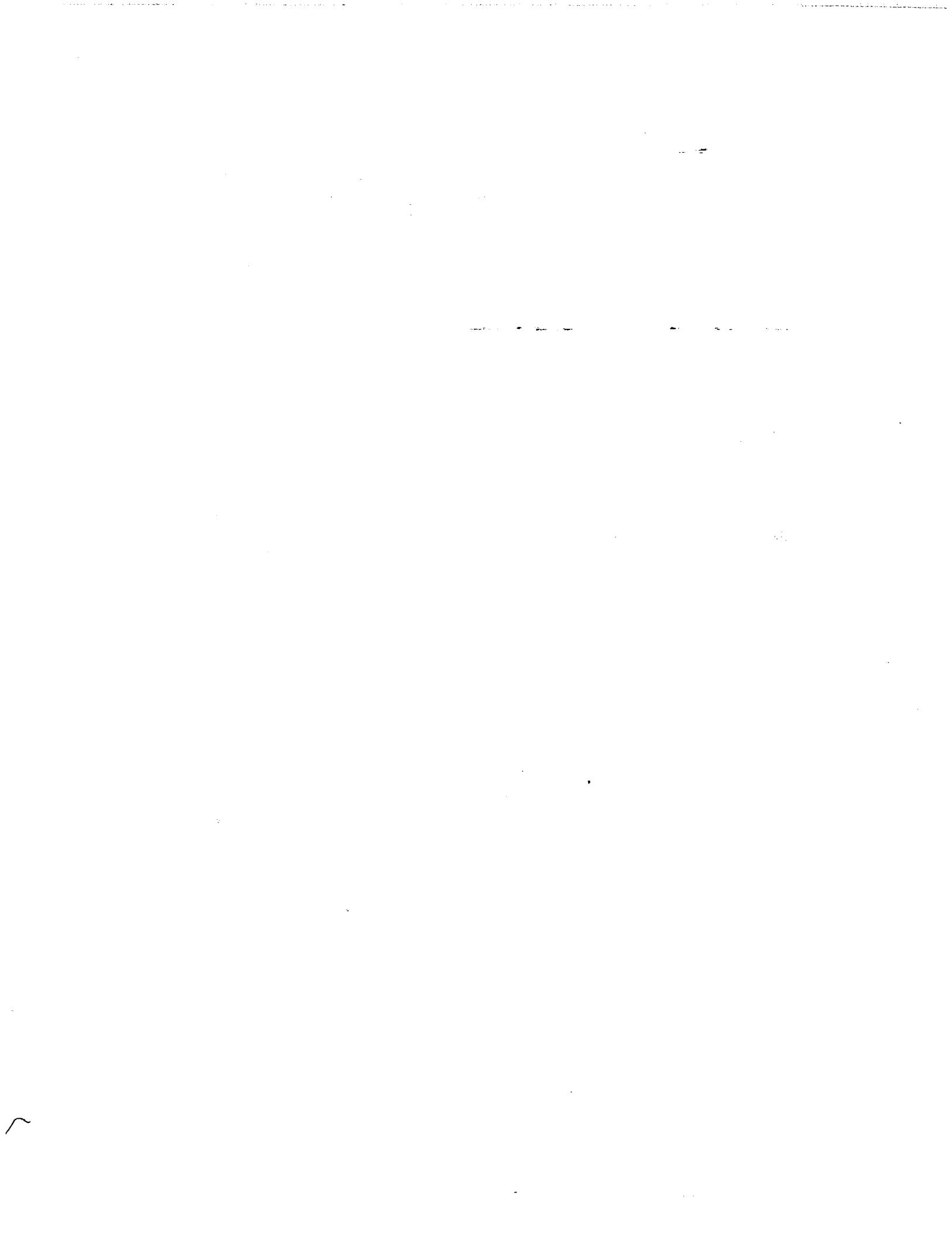


**GH/FFA FISCAL AUDIT RESOLUTION
CORRECTIVE ACTION PLAN**

EXHIBIT A

Page 1 of 2

FINANCE FUNCTION:	FISCAL MONITORING	AREA OF FOCUS:	COLLECTION OF GH/FFA FISCAL AUDIT DISALLOWANCES
GOAL: ESTABLISH AND MAINTAIN EFFECTIVE OVERTSIE OF THE COLLECTION OF GH/FFA FISCAL AUDIT DISALLOWANCES			
Challenge/Identified Problem: <i>Eliminating/Preventing delays in the area of collecting disallowed costs identified in Auditor-Controller GH/FFA Fiscal Audits.</i>			
Manager:	Phillip Molina, Division Chief, Fiscal Operations Division (FOD)	Plan Date:	Reviewed and Approved By:
Actions Required	Responsible Staff Person	Target Start Date	Status/Comments
1. Re-review Federal, State and local guidelines on debt collection to ensure alignment with the DCFS Fiscal Audit Resolution Process.	Phillip Molina	9/7/09	The DCFS Fiscal Audit Resolution process is in compliance.
2. Due to the absence of the Fiscal Monitoring Section Head, resources will be reallocated to assist in the immediate need to collect the outstanding disallowed costs.	Phillip Molina	9/4/09	A staff member is temporarily assigned to assist the Division Chief in managing the Fiscal Monitoring Section specifically to assist in the Fiscal Audit Resolution.
3. Fill behind the vacant Financial Specialist IV whose primary responsibility is to oversee the GH/FFA Fiscal Audits.	Godwin Nwupo/ Martha Delgado	9/1/09	The Financial Specialist IV was hired and is scheduled to begin on October 1, 2009.
4. Modify the current Fiscal Audit Status Report to be used as Tracking Tool.	Candace Rhue	9/9/09	In progress.
5. Develop a written protocol for the usage of the Fiscal Audit Tracking Tool.	Candace Rhue	9/9/09	In progress.
6. Enforce timely adherence to the DCFS Fiscal Audit Resolution Process.	Phillip Molina	Immediately	Review the process and time frames with all applicable staff.
7. Develop a timeline for the completion of outstanding Audits.	Phillip Molina	9/9/09	Some time frames are reflected in the current Fiscal Audit Update. An official timeline will be completed by September 25, 2009.
8. Work with Auditor-Controller and Treasurer and Tax Collector to ensure concurrence in the methods and process related to collections and write-offs.	Phillip Molina	9/15/09	In progress.



**GH/FFA FISCAL AUDIT RESOLUTION
CORRECTIVE ACTION PLAN**

EXHIBIT A

Page 2 of 2

FINANCE FUNCTION:	FISCAL MONITORING	AREA OF FOCUS:	COLLECTION OF GH/FFA FISCAL AUDIT DISALLOWANCES
GOAL: ESTABLISH AND MAINTAIN EFFECTIVE OVERSIGHT OF THE COLLECTION OF GH/FFA FISCAL AUDIT DISALLOWANCES			
Challenge/Identified Problem: Eliminating/Preventing delays in the area of collecting disallowed costs identified in Auditor-Controller GH/FFA Fiscal Audits.			
Manager:	Phillip Molina, Division Chief, Fiscal Operations Division (FOD)	Plan Date:	Reviewed and Approved By:
Actions Required	Responsible Staff Person	Target Start Date	Status/Comments
9. Monitor/track/review the Semi-Annual Review more effectively and identify the Agencies that have not submitted their reports.	Financial Specialist IV/ Ana Maria Tribble	Immediately	Will review as due dates occur and notify Agencies that have past due reports.
10. Refer to Treasurer and Tax Collector uncollectible charges pursuant to Los Angeles County Code Section 2.52.040(k)	Financial Specialist IV/ Ana Maria Tribble	Immediately	In progress.

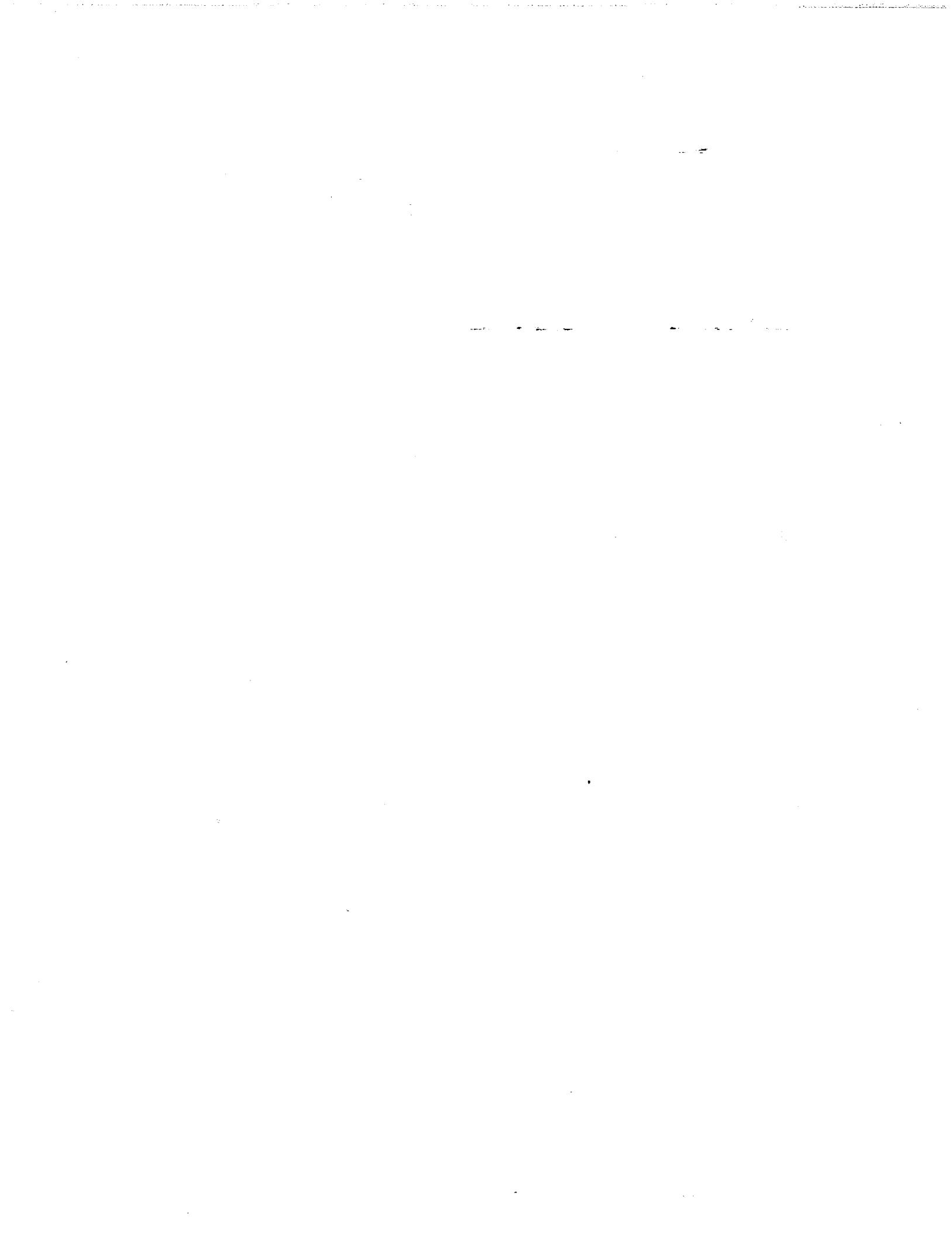


Exhibit B:
Fiscal Audit Status Report (FY 2009-10)

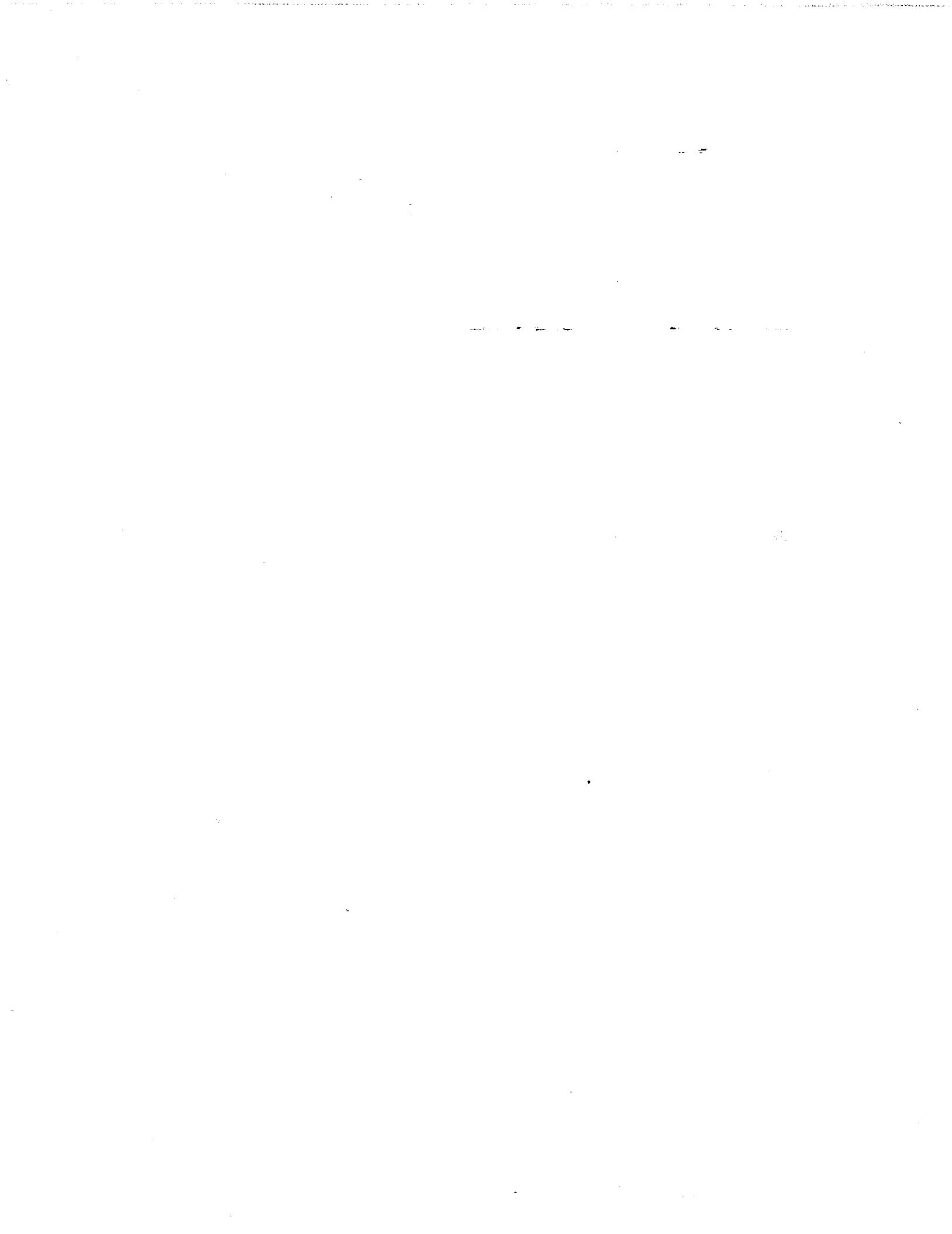


EXHIBIT 6

COUNTY OF LOS ANGELES
 DEPARTMENT OF CHILDREN AND FAMILY SERVICES
 FISCAL AUDIT STATUS REPORT
 FY 2009 - 2010
 3RD QUARTERLY REPORT JULY THROUGH SEPT. 2009

A. PENDING AUDIT RESOLUTION

Agency Name	Report Issue Date	DCFS Response Due (1)	Unsupported Inadequately Supported Costs	Unallowable Costs	Excessive Compensation	Other Questionable Costs	SUBSEQUENT ACTIONS PER DCFS				Amount Collected	3rd Quarter July - Sept. 2009	As Restricted Status
							E	F	G	H			
Acts for Children Group Home 1470 Custer Drive CA 92324 John Neibor, CEO	09/14/08	10/20/08	5,770	105	10,977						16,852		
Sen Bernardino County	7/1/08 - 6/30/07										16,852		
Alpha Entrepreneur and Health Foundation Inc., Sonya Love Guidance Center Group Home 2 1700 W. 60th Street Los Angeles, CA 90047 Dexter Love, Executive Director	1/1/07 - 12/31/07	06/19/08	09/04/08	10,501	9,008						19,509		
America Care 1025 W. Bonita Avenue 3 La Verne, CA 91750 Randy Fairhurst, Executive Director	5/1/04 - 12/31/04	05/13/09	07/24/09	271,709	179,540						451,249	175,540	271,709
												179,540	

The Agency failed to submit payment as agreed. A Contract Enforcement and Collection letter will be mailed to the Agency on 10/5/09. See exhibit A or B (pending County Counsel review).

The Agency's Contract was not renewed. Contract terminated on 10/31/2008.

The Agency failed to submit payment as agreed. A Contract Enforcement and Collection letter will be mailed to the Agency on 10/5/09. See exhibit A or B (pending County Counsel review).

A copy of the Fiscal Review and a request for the FCAP were sent to the Agency. The Agency has not submitted their FCAP. A Contract Enforcement and Collection letter will be mailed to the Agency on 10/5/09. See exhibit A or B (pending County Counsel review).

A copy of the Fiscal Review and a request for the FCAP was sent to the Agency. A FCAP was received from the Agency and is under review by DCFS. The projected date for completion is 9/30/09.



COUNTY OF LOS ANGELES
 DEPARTMENT OF CHILDREN AND FAMILY SERVICES
 FISCAL AUDIT STATUS REPORT
 FY 2009 - 2010
 3RD QUARTERLY REPORT JULY THROUGH SEPT. 2009

A. PENDING AUDIT RESOLUTION

Agency Name Supervisor/ District/ Audit Period	AUDITOR-CONTROLLER EXCEPTIONS						SUBSEQUENT ACTIONS PER DCFCS						M
	D	E	F	G	H	I	J	K	L	M	N	O	
Eggleson Youth Center P.O. Box 638 4 Baldwin Park, CA 91705 Michael Graham, Executive Director	7/1/03 – 6/30/04	06/05/09	08/21/09	43,842	37,806	81,648							DCFCS was contacted by the Agencies attorney, DCFCS is in discussion with County Counsel [for legal opinion.
Elite Lee P.O. Box 359 6 Baldwin Park, CA 91705 Clayton Downing, Chief Executive Officer	10/1/06 – 9/30/07	05/21/09	08/16/09	18,218	62,735								A copy of the Fiscal Review Audit and a request for a FCAP was sent to the Agency. A Contract Enforcement and Collection letter will be mailed to the Agency on 10/05/09. See exhibit A or B (pending County Counsel review).
Father Flanagan's Boys & Girls Town of Southern California 6 2740 N. Grand Ave., 2nd Floor Santa Ana, CA 92705 Leslie Richard, CFO	11/20/06 Extension granted to agency. FCAP due 10/09	02/25/09	9,980	3,667	75,000								The Agency did not submit their corrections to the FCAP. A Contract Enforcement and Collection letter will be mailed to the Agency on 10/05/09. See exhibit A or B (pending County Counsel review).
Fields Comprehensive Youth Services, Inc. 7 3780 19th Street Alhambra, CA 91701 Atty Fields, Executive Director	11/1/08 – 12/31/08	06/02/09	07/26/09	13,761	21,112								The Agency requested and was given an extension to complete their FCAP however they did not submit it as arranged. A Contract Enforcement and Collection letter will be mailed to the Agency on 10/05/09. See exhibit A or B (pending County Counsel review).
Hillside Home For Children 8 360 Avenue 64 Pasadena, CA 91105 John Hitchcock, Executive Director	5/1/06 – 5/31/07	05/20/09	07/24/09	+	1,904	2,654							A FCAP was received from the Agency and is under review by DCFCS the projected date for completion is 9/30/09.



COUNTY OF LOS ANGELES
 DEPARTMENT OF CHILDREN AND FAMILY SERVICES
 FISCAL AUDIT STATUS REPORT
 FY 2009 - 2010
 3RD QUARTERLY REPORT JULY THROUGH SEPT. 2009

A. PENDING AUDIT RESOLUTIONS

Agency Name Supervisor/ District/ Audit Period	Report Issue Date [1]	AUDITOR/CONTROLLER EXCEPTIONS						SUBSEQUENT ACTIONS PER DCFES					
		A.	B.	C.	D.	E.	F.	G.	H.	I.	J.	K.	L.
Hudson-Lyndsey FFA, 9 S241 Santa Ana Canyon, Ste 160 Anaheim, CA 92807 Cynthia Powell, Executive Director	N/A - Orange County 11/06 - 12-31-06 03/07/08 - 05/19/08	29,030	80,189										
Jr. Board Of America 10 5300 Angeles Vista Blvd. Los Angeles, CA 90064 Mike Jordan, President/CEO	2nd 7/1/07 - 6/30/08	05/05/09	06/04/09										
Loving Life/Care are the Difference 1117 N. Rock River Drive Diamond Bar, CA 91765	1/1/06 - 12/31/06 02/05/08	05/10/08	19,466	503									
Mediate 12 500 East Graves Avenue Reseda, CA 91335 Stella Betty Mirel Durkin, Executive Director	1st 10/1/08 - 3/23/2009												



COUNTY OF LOS ANGELES
 DEPARTMENT OF CHILDREN AND FAMILY SERVICES
 FISCAL AUDIT STATUS REPORT
 FY 2009 - 2010
 3RD QUARTERLY REPORT JULY THROUGH SEPT. 2009

A. PENDING AUDIT RESOLUTION

Agency Name Supervisor/ District Audit Period	Report Issue Date	AUDITOR-CONTROLLER EXCEPTIONS				SUBSEQUENT ACTIONS PER DCFCS					M Restricted Status
		A Unsupported/ Inadequately Supported Costs (1)	B Unallowable Costs	C Excessive Compensation Costs	D Other Questionable Costs	E DCFS Overpayments/ Underpayments	F Total Questioned Costs (A through D)	G Costs Allowed (2)	H Costs Disallowed	I Unresolved	
McKinley Children's Center 13762 W. Cypress St. San Dimas, CA 91773 Mike Frazee, CIO	5th 7/1/2006- 6/30/07 11/18/08		10,445	10,483	42,547			63,475	5,465		58,010
Moore's Cottage 2353 Navarro Avenue - 141 Almadena, CA 91001 Steven Smith, Executive Director 626-596-1226	5th 1/1/08- 12/31/08 02/12/08 04/29/08							12,985	12,985		12,985
M&R Group Home, Inc. 511 Avenida Arizpe 15 Walnut, CA 91789 Mary Robinson, Executive Director	1st 1/1/05- 12/31/05 02/13/08 04/23/08							120,859	193,024		193,024
Multicultural FFA 8632 S Sepulveda Bl #204 Los Angeles, CA 90045 Dr. Ernest Nunez, Executive Dir.	4th 1/1/02- 12/31/02 11/12/03 02/25/04							19,463	1,839	17,624	17,624
New Concept Group Home 17361 Stocker St., Ste. 105 Los Angeles, CA 90068 Marchetta Madison, Exec. Dir.	2nd 1/1/06- 12/31/06 06/05/08 08/25/08							92,436	45 00	92,391	45 00



COUNTY OF LOS ANGELES
DEPARTMENT OF CHILDREN AND FAMILY SERVICES
FISCAL AUDIT STATUS REPORT
FY 2009 - 2010
3RD QUARTERLY REPORT JULY THROUGH SEPT., 2009

A. PENDING AUDIT RESOLUTION

Agency Name	Supervisor's Report Date	Audit Period	AUDITOR-CONTROLLER EXCEPTIONS			SUBSEQUENT ACTIONS PER DCFS						M
			B	C	D	E	F	G	H	I	J	
Personal Involvement Center 18220 S. San Pedro Street Los Angeles, CA 9003 Maxine Perryman, Chief Deputy Director	7/1/05 – 6/30/07	2nd	DCFS Response Due Date 08/30/09	Unallowable Costs 1,740	Excessive Compensation 79,229	Other Questionable Costs 08/14/09	DCFS Overpayments/ Underpayments 80,969	Total Questioned Costs (A through G)	Costs Allowed (2)	Crots Disallowed 78,238	Amount Uncollected (H-K) 1,740	3rd Quarter July Sept. 2009 of September 17, 2009
Positive Path Youth Development 191 E. Radford St. Carson, CA 90746 Violetta Houston, Exec. Dir.	1/1/08 – 12/31/08	2nd	DCFS Response Due Date 06/26/08	Unallowable Costs 7,566	Excessive Compensation 642	Other Questionable Costs 09/10/08	DCFS Overpayments/ Underpayments 8,208	Total Questioned Costs (A through G)	Costs Allowed (2)	Crots Disallowed 642	Amount Uncollected (H-K) 7,566	A. Contract Enforcement and Collection letter will be mailed to the Agency on 10/5/09. See exhibit A or B (pending County Counsel review)
Renaissance Unlimited GH 2718 Recardo Blvd. Los Angeles, CA 90216 Chris Onyegiduado, ED	1/1/08 – 12/31/08	2nd	DCFS Response Due Date 08/28/08	Unallowable Costs 77,847	Excessive Compensation 11,732	Other Questionable Costs 06/12/08	DCFS Overpayments/ Underpayments 89,579	Total Questioned Costs (A through G)	Costs Allowed (2)	Crots Disallowed 89,579	Amount Uncollected (H-K) -	A referral to TTC will be mailed on September 18, 2009.
Rites of Passage 5870 Crenshaw Blvd. Los Angeles, CA 90008 Teresa Favel, Executive Director	1/1/05 – 12/31/05	2nd	DCFS Response Due Date 08/03/08	Unallowable Costs 148,192	Excessive Compensation 7,354	Other Questionable Costs 08/02/08	DCFS Overpayments/ Underpayments 155,546	Total Questioned Costs (A through G)	Costs Allowed (2)	Crots Disallowed 155,546	Amount Uncollected (H-K) -	A referral to TTC will be mailed on September 18, 2009.
												AGENCY CLOSED



COUNTY OF LOS ANGELES
 DEPARTMENT OF CHILDREN AND FAMILY SERVICES
 FISCAL AUDIT STATUS REPORT
 FY 2009 - 2010
 3RD QUARTERLY REPORT JULY 1 THROUGH SEPT. 2009

A. PENDING AUDIT RESOLUTION

Agency Name Supervisor Audit Period	Report Issue Date	AUDITOR-CONTROLLER EXCEPTIONS				SUBSEQUENT ACTIONS PER DCFS						L 3rd Quarter July Sept. 2009 of September 17, 2009	M As Restricted Status
		A DCFS Responses Due (11)	B Unsupported/ Inadequately Supported Costs	C Unallowable Costs	D Excessive Compensation	E Other Questionable Costs	F DCFS Overpayments/ Underpayments	G Total Questioned Costs (A through D)	H Costs Disallowed (2)	I Unresolved	J Amount Uncollected (H-K)	K Amount Collected	
South Bay Bright Future Youth Development Center, Inc. 2240x Vermont Avenue 4th Harbor City, CA 90710 Dr. William Hill, Chief Executive Officer	1/1/06 - 12/31/06	05/14/09	09/14/09	21,469	8,232			29,701	8,232	21,469	8,232		A Contract Enforcement and Collection letter will be mailed to the Agency on 10/5/09. See exhibit A or B (pending County Counsel review)
T&T Group Home 18627 Eddington Creson, CA 90746 Barrene Theragood, Executive Director	2nd 7/1/03 - 6/30/04	03/03/08	5/19/2008 Extended by 9/15/08	13,636	1,631			15,467				15,467	A Contract Enforcement and Collection letter will be mailed to the Agency on 10/5/08. See exhibit A or B (pending County Counsel review)
The Sherman Group, Inc. Group Home 24101 S. Lake Ave., Ste. 300 Pasadena, CA 91101 Willie Sherman, Exec. Dir.	5th 11/1/06 - 12/31/06	12/11/07	2/26/2008 extended to 3/20/08	3,263	30,038						33,321	33,321	A referral to TTC will be mailed on September 18, 2009.
United Care, Inc. Group Home 25990 Canisius Ave., CA 90016 Craig Woods, Exec. Director 323-508-0200	2nd 1/1/05 - 12/31/05	09/01/07	10/16/07	-	183,034	91,574		1,795	274,606	45,101	229,507	229,507	The Agency is meeting with DCFS on September 18 to sign the repayment agreement.



**COUNTY OF LOS ANGELES
DEPARTMENT OF CHILDREN AND FAMILY SERVICES
FISCAL AUDIT STATUS REPORT
FY 2009 - 2010**

3RD QUARTERLY REPORT JULY THROUGH SEPT. 2009

PENDING AUDIT RESOLUTION

AUDITOR-CONTROLLER EXCEPTIONS											SUBSEQUENT ACTIONS PER DCFS					
	A	B	C	D	E	F	G	H	I	J	K	L	M			
Agency Name	Superintendent Director	Report Issue Date	DCFS Response Due (if)	Unsupported/ Inadequately Supported Costs	Unallowable Costs	Excessive Compensation	Other Questionable Costs	DCFS Overpayments/ Underpayments	Total Questioned Costs (if through 0)	Costs Allowed (2)	Costs Disallowed	Amount Collected	3rd Quarter-July - Sept. 2009 of September 17, 2009	As Restricted Status		
Los Angeles Child & Family Services Group Home and CTF 26126 Mirco Ave. Los Angeles, CA 90034 Ellis Lilement Executive Director	2nd	1/1/05 - 12/31/05	06/04/08 07/29/08	432,554	916				433,470							
West Covina FFA DBA Homes of Hope FFA 71107 S. Glendora Ave. West Covina Ca. 91790 Sakshi Singh, Executive Director (626) 914-9085	5th	7/1/00- 6/30/01	09/08/03 03/24/04	372,443	73,321				445,764	239,975						
% OF QUESTIONED COSTS				\$ 1,994,506	\$ 739,114	\$ 128,524	\$ -	\$ 122,654	\$ 2,882,144	\$ 311,846	\$ 1,618,801	\$ 331,1497	\$ 1,618,801	\$ -		
				70%	26%	4%							100%			
													11%			
													57%			
													33%			

[11] Reflects 75 days from the current issuance date and 200 extensions granted to the company by DEC

[2] Costs allowed by DCESS subsequent to the issuance date of the records

(E) costs incurred by DCF 3 subsequent to the issuance date of the reports.

Green highlight represents ACI-ISA member

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COUNTY OF LOS ANGELES
DEPARTMENT OF CHILDREN AND FAMILY SERVICES
FISCAL AUDIT STATUS REPORT
FISCAL YEARS 1999-2000, 2001-02 & 2002-03
3RD QUARTERLY REPORT JULY THROUGH SEPT. 2009

B. Resolved Audits

AUDITOR-CONTROLLER EXCEPTIONS												SUBSEQUENT ACTIONS PER DCFS			
	Agency Name	Report Issue Date	DCFS Response Due Date	Unsupported / Inadequately Supported Costs	Unallowable Costs	Excessive Compensation	Other Questionable Costs	Total Questioned Costs (A-D)	Costs Allowed (3)	Costs Disallowed	Unresolved	Amount Uncollected (H-K)	Amount Collected	Comments	
1	Dubroff Center Group Home, 10556 Duranoff Way, North Hollywood CA 91365 Santa Sternig-Balcock, Executive Director	01/11/00	03/11/00	\$ 657	\$ 348	0	0	\$ 1,005	0	\$ 1,005	0	\$ 0	\$ 0	Resolved. The disallowed costs have been paid in full. All recommendations appropriately addressed. Closure memo sent to A/C on 7/10/04.	
2	Grace Home for Waiting Children FFA	N/A	01/12/00	\$ 277,703	\$ 27,708	0	\$ 183,949	\$ 419,360	\$ 429,682	\$ 59,678	0	\$ 59,678	0	Resolved. A settlement agreement was made through litigation. DCFS owed GHWC \$1,374.11 for underpayments and GHWC owed DCFS \$178,418 for disallowable costs. The settlement amount for \$1,16,41 would be offset by the \$178,419 in disallowed costs. No money collected for the balance of \$59,678. GHWC attorney stated that the agency had no money.	
3	The Scamandros FFA, 625 Farolito Ave., South Pasadena CA 91002 William Marcone, Executive Director	01/13/00	03/13/00	0	0	0	0	\$ -	\$ -	0	0	0	0	Resolved. No questioned costs identified. Recommendations pertained to internal controls which were fully addressed. Closure memo sent to A/C 4/14/2004.	
4	Greater Hope Society Group Home 420 North Figueroa Place Wilmington CA 90744 Eva Ford, Executive Director	02/10/00	04/10/00	\$ 24,863	\$ 12,457	0	0	\$ 37,320	\$ 22,106	\$ 15,214	0	0	\$ 15,214	Resolved. Paid in full. Closure memo to A/C 7/5/02.	
5	Five Acres FFA, 5 W. Mountain View St., Alhambra CA 91001 Robert Ketsch, Executive Director	02/29/00	04/29/00	0	0	0	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Resolved. No questionable costs identified. Recommendations pertained to internal controls which were fully addressed. Closure memo to A/C 2/6/00.	
6	Five Crest FFA, 6130 East Fourth St., Suite #200 Santa Ana CA 92705 Donald Verleau, the Executive Director	05/16/00	07/15/00					\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Resolved. No questionable costs identified. Recommendations pertained to internal controls which were fully addressed. Closure memo to A/C 2/6/00.	
7	Nuevo Amorcenter Latino Children's Svcs. FFA 5400 Ponoma Boulevard Los Angeles CA 90022 Jorge Alberto Acosta, CEO	01/11/01	03/12/01	\$ 39,874				\$ -	\$ 39,874	\$ 29,184	\$ 10,690	\$ 10,690	\$ 10,690	Resolved. Paid in full. DCFS received a personal check for \$10,690. Closure memo to A/C 1/14/02.	
8	Renaissance Unlimited Group Home 5767 Uplander Way Suite #204 Culver City CA 90230 Dr. Richard Nzirwa, CEO	03/08/01	05/07/01	\$ 12,625	\$ 5,691	\$ 33,533		\$ 51,649	\$ 50,125	\$ 1,524		\$ 1,524	\$ 1,524	Resolved. Paid in full with personal check. Closure memo to A/C 7/24/04.	
9	Willie Mae Re-Growth Center Group Home 656 North Park Ave. Pomona CA 91768 Earlene Thompson, Executive Director	05/02/01	07/01/01	\$ 7,277	\$ 9,994			\$ 17,271	\$ 4,124	\$ 13,147		\$ 13,147	\$ 13,147	Resolved. Paid in full. Closure memo to A/C 4/27/04.	
10	The Salvation Army - Booth Memorial Center Group Home 10 2670 Griffin Ave. Los Angeles CA 90031 Dr. Maria Carey, Interim Executive Director	10/10/02- 9/30/03	07/01/04	09/01/04				\$ 13,338	\$ 237	\$ 13,101		\$ 13,101	\$ 13,101	Resolved. Paid in full. Closure memo to A/C 9/21/04.	



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B. Resolved Audits

AUDITOR-CONTROLLER EXCEPTIONS											SUBSEQUENT ACTIONS PER DCFS					
	Agency Name	Department	Report Issue Date	DCFS Response Due Date	Unsupported / Inadequately Supported Costs	Unallowable Costs	Excessive Compensation	Other Questionable Costs (2)	DCFS Overpayments / Underpayments	Total Questioned Costs (A-D)	Costs Allowed (3)	Costs Disallowed	Unresolved	Amount Uncollected (H-L)	Amount Collected	Comments
Trinity Children Family FFA		N/A	7/1/00 -- 6/30/01	08/19/03	70,550	61,833				\$ 132,383	\$ 132,383					Resolved. Settlement reached.
11 108 E. Bennett Street Culver City, CA 90234 Father, Tom Avantaris, Chief Executive Director	Infinite Circle FFA	3rd	10/1/00	12/1/00	42,475	57,328	\$ 144,000			\$ 243,803	\$ 227,579	\$ 16,224				Resolved. Paid in full. Closure memo to A/C 27/10/06.
7121 Hayworth Ave. #204 Van Nuys, CA 91406 Dan Fundoreen, Executive Director	Secure Transitions, Inc. FFA	2nd	11/1/02 -- 12/31/02	08/09/04	10/18/04	11,967	5,504			\$ 17,471	\$ 6,381	\$ 11,090				Resolved. Paid in full. Overpayment of \$310 will be returned to the Agency. Closure memo to A/C 21/05. Lawsuit settlement will be handled separately.
13 6101 W. Cahuenga Ave. #360 Canyon City, CA 90230 Dr. Neven Moore, Executive Director	Residio Para Niños	1st	11/1/03 -- 12/31/03	09/05/00	04/02/01	234,438	68,032	\$ 456,536	\$ 1,053,814	\$ 1,612,620	\$ 1,023,138	\$ 789,682				Resolved. Paid in full. Settlement Agreement signed on 4/15/06. Settlement agreement for final payment of \$425,000. Check received 4/13/06.
14 100 N. Citrus, Suite #205 West Covina, CA 91791 Ronald Navarro, CFO	Concept 7 Foster Support & Treatment Center	N/A	11/1/02 -- 12/31/02	04/29/04	16,546	1,449				\$ 24,050	\$ 42,185	\$ 32,059	\$ 10,126			Resolved. Paid in full. Closure memo completed.
15 24411 Calico Rd. Laguna Hills, CA 92683 Mariam Mills-Margeson, Executive Director	Nostr Latinos Unidos	1st		04/02/01	15,914	54,047				\$ 69,961	\$ 19,524	\$ 50,437				Resolved. Paid in full. Closure memo completed.
16 10006 Paseo Blvd. Santa Fe Springs, CA 90670 Fahim Milani, Executive Director	O'Conor & Atkins Group Home	2nd	11/1/03 -- 12/31/03	08/02/05	10/02/05	3,634				\$ 3,634		\$ 3,634				Resolved. Paid in full. Closure memo completed 9-5-07.
17 2010 W. 41st Drive Los Angeles, CA 90032 Virginia O'Conor, Director	El Camino FFA	1st		03/03/03	05/02/03	615,109	1,585,625			\$ 2,205,734	\$ 2,142,599	\$ 58,035				Resolved. Settled out of court. \$38,035 reflects the amount disallowed in the formal hearing. The hearing officer is a retired administrative judge. No closure memo sent. The attorney's have developed a settlement agreement.
18 9155 Telegraph Rd. Inglewood, CA 90310 Jorge Gutierrez, Executive Director	House of Bethesda, Inc., Group Home	2nd	11/1/03 -- 12/31/03	2/9/05 Draft Rpt.	04/30/05	4,591	915			\$ 2,678	\$ 8,184	\$ 58,184				Resolved. Paid in full. Closure memo sent 11/16/07.
19 1117 San Bernardino Ave. Pomona, CA 91767 Lequilla Bush-Summons, Exec. Dir.	Wifeline's Regrowth Center	5th	7/1/03 -- 6/30/04		01/01/07	8,963	7,484			\$ 16,437	\$ 6,000	\$ 10,437				Resolved. Paid in full. Closure memo completed 6-15-08.
																Resolved. Paid in full. Closure memo completed 10-13-09.



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B. Resolved Audits

AUDITOR-CONTROLLER EXCEPTIONS											SUBSEQUENT ACTIONS PER DCF'S					
	Agency Name	Supervisor's District Period	Report Issue Date	DCF'S Response Due (1)	Unsupported / Inadequately Supported Costs	Unallowable Costs	Excessive Compensation	Other Questionable Costs (2)	DCF'S Overpayments / Underpayments	Total Questioned Costs (A-B)	Costs Allowed (3)	Costs Disallowed	Unresolved	Amount Uncollected (H-K)	Amount Collected	Comments
21	Teen Happy Horne Group Home 3936 South Dalton Avenue Los Angeles, CA 90062 Beaulina Robinson, Director	2nd 1/1/02 - 12/31/02	1/1/02 - 12/31/03	03/21/04	23,624	2,620				26,244		\$ 26,244		\$ 26,244	Resolved. Paid in full. Closure memo completed 7-30-08.	
22	Christian Services for Children Group Home 801 E. Chapman Ave. #238 Fullerton, CA 92631 Joyce Capelle, Executive Director (714) 660-8200 or 8221	Orangs County 4/1/05- 3/31/06	*	05/02/07	1,873	17,450				19,323	\$ 19,323				Resolved. No payment due; agency covered costs with unrestricted donations. Closure memo sent 4/27/09.	
6	Guardians of Love FFA 63741 Stocker St., Suite 204 Los Angeles, CA 90066 Rhein Ritter, CEO	Reverend 1/1/02 - 12/31/02	8/12/2003	03/11/04	7,798	58,446				9,002	66,244	50,000	16,244	-	16,244 Resolved. Paid in full. Closure memo will be sent by 9/15/09.	
TOTAL					\$ 1,420,571	\$ 1,976,931	\$ 633,859	\$ 1,277,869	\$ 9,002	\$ 5,242,936	\$ 4,194,544	\$ 1,14,696	\$ -	\$ 424,360	\$ 690,336	
Percentage					27%	38%	12%	24%		101%	80%	21%	38%	62%		

(1) Refunds 60 days from the report issuance date and any extension granted to the agency by DCF'S.

(2) For Grace Home for Wailing Children (FFA), the \$183,549 represents unreasonable expenditures.

(3) Costs allowed by DCF'S subsequent to the issuance date of the reports.

Administrative Offices

Green highlight represents ACHSA implementation



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C. DOFS PAYMENT PLAN IN PLACE

AUDITOR-CONTROLLER EXCEPTIONS											COLLECTION ACTIVITY BASED ON 8/31/06 DATA						
	Agency Name	District/ Supervisor	Report Period	Report Issue Date	DCFS Response Due (1)	Unsubmitted Irrecoverably Supported Costs	Unallowable Costs	Excessive Compensation	Other Questionable Costs	DCFS Overpayments Underpayments	Total Questioned Costs (A through D)	Costs Allowed (2)	Costs Disallowed	Unresolved	Amount Uncollected (H-K)	Comments Prior to 3rd Quarter 2004	3rd Quarter-July - September 2004
1	Baume, Inc. 3369 Montecito Avenue Alhambra, CA 91001 Tim Baume, Administrator	5th 1/1/06- 12/31/06	01/23/03	04/10/08	26,339	2,389				29,238				29,238			
2	B & Group Home P.O. Box 17061 Pomona, CA 91769 Irene Kunwii, Executive Director	1st 1/1/06- 12/31/06	12/11/07	2/26/003 extended to 3/2/008	17,749	6,612				24,361							
3	Community Youth and Sports Foundation Group Home 4828 Crenshaw Blvd Los Angeles, CA 90003 Glenn Scott, Executive Director	2nd 1/1/04- 12/31/04	08/31/06	9/30/2006 extended to 12/31/06	37,644	6,794				44,438	14,533	29,895		22,685	7,200		
4	Fred Jefferson, FFA 4 1330 S. Long Beach Blvd Compton, CA 90221 Cecilia Freeman, Ph.D., CEO Barbara Greene, Executive Director	2nd 1/1/04- 12/31/04	08/23/06	12/20/06		5,316				60,657							
5	Green Home for Boys (GH) 1238 Sultan Circle Crescent, CA 90745 Barbara Greene, Executive Director	2nd 1/1/04- 12/31/04	07/11/06	08/12/06	43,380	40,073				5,316				5,316			
6	Hannah's Children's Home FFA 1045 W. Katella Ave #330 Orange, CA 92767 Katherine Berry, Exec. Director 7-4-516-1077	1st & 5th	1/1/05- 12/31/05	03/28/07 03/29/07	-	5,597	17,444	65,183		140,000	89,244	43,534		45,690	34,267	11,423	



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C. DCF'S PAYMENT PLAN IN PLACE

	Agency Name	4th Quarter October - December 2004	1st Quarter January - March 2005	2nd Quarter April - June 2005	3rd Quarter July - September 2005	4th Quarter October - December 2005	1st Quarter January - March 2006	2nd Quarter April - June 2006	3rd Quarter July - September 2006	4th Quarter October - December 2006
1	Bourne, Inc. 3369 Monterra Avenue Atadena, CA 91001 Tin Bourne, Administrator									
2	B & I Group Home P.O. Box 17061 Pomona, CA 91769 Irene Kuruwi, Executive Director									
3	Community Youth and Sports Foundation Group Home 4828 Crenshaw Blvd. Los Angeles, CA 90043 Glenn Scott, Executive Director									
4	Fred Jefferson, FFA 4 1330 S. Long Beach Blvd. Compton, CA 90221 Cecilia Freeman, PhD, CEO									
5	Greene Home for Boys GH 1238 Sultan Circle Carson, CA 90745 Barbara Greene, Executive Director									
6	Hannah's Children's Home FFA 1045 W. Katella Ave #330 Orange, CA 92867 Katherine Berry, Exec. Director 714-516-1077									



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C. DCFS PAYMENT PLAN IN PLACE

	Agency Name	1st Quarter January - March 2007	2nd Quarter April - June 2007	3rd Quarter July - September 2007	4th Quarter October - December 2007	1st Quarter January - March 2008	2nd Quarter April - June 2008	3rd Quarter July - September 2008	4th Quarter October - December 2008	1st Quarter January - March 2009
1	Boume, Inc. 3899 Montecito Avenue Altadena, CA 91001 Tim Boume, Administrator									
2	B & I Group Home P.O. Box 17051 Pomona, CA 91759 Irene Kauwi, Executive Director									
3	Community Youth and Sports Foundation Group Home 4828 Crenshaw Blvd. Los Angeles, CA 90013 Glenn Scott, Executive Director									
4	Fred Jefferson, FFA 1330 S. Long Beach Blvd. Compton, CA 90221 Cecilia Jefferson Freeman, PhD, CEO									
5	Greene Home for Boys GH 1236 Sultan Circle Carson, CA 90745 Barbara Greene, Executive Director									
6	Harmal's Children's Home FFA 1045 W. Kestrel Ave #230 Orange, CA 92867 Kathy Berry, Exec. Director 714-516-1077									



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C. DCFS PAYMENT PLAN IN PLACE

	Agency Name	2nd Quarter April - June 2009	3rd Quarter July - Sept. 2009 As of July 31, 2009	Restricted Status
1	Bourne, Inc. 3369 McMenemey Avenue Alhambra, CA 91001 Tim Bourne, Administrator	Request for repayment sent 4/27/09.	DCFS referred this Agency to TTC	
2	B & I Group Home P.O. Box 7161 Pomona, CA 91769 Tremi Kurnow, Executive Director	Payments are current through June 2009	Payment current as of 7/31/09.	
3	Community Youth and Sports Foundation Group Home 4828 Crenshaw Blvd. Los Angeles, CA 90043 Glen Scott, Executive Director	Payments are current through May 2008	Payment current as of 7/31/09.	
4	Fred Jefferson, FFA 1530 S. Long Beach Blvd. Compton, CA 90221 Cecilia Jefferson Freeman, Ph.D., CEO	Request for repayment sent 4/27/09.	DCFS referred this Agency to TTC	
5	Greene Home for Boys G.H. 1238 Sutton Circle Carson, CA 90745 Barbara Greene, Executive Director	Have not received debtor number from TTC yet	DCFS referred this Agency to TTC	Contract expired 10/31/08. Referred to TTC
6	Hannah's Children's Home FFA 104 W. Katella Ave. #330 Orange, CA 92867 Kimberly Berry, Exec. Director 714.516.1977	Request for repayment sent 4/27/09. Received payment on 5/12/09.	Payment current as of 7/31/09.	



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C. DCFS PAYMENT PLAN IN PLACE

AUDITOR-CONTROLLER EXCEPTIONS										COLLECTION ACTIVITY BASED ON 8/31/06 DATA						
Agency Name	Report Period	Report Issue Date	DCFS Response Due Date (1)	Unsupported/Inadequately Supported Costs	Unallowable Costs	Excessive Compensation	Otherwise Questionable Costs	DCFS Overpayments/Underpayments	Total Questions/Costs (A through D)	Certs Allowed (2)	Costs Disallowed	Unresolved	Amount Uncollected (H-K)	Amount Collected	Comments Prior to 3rd Quarter 2004	3rd Quarter July - September 2004
Holy Roehm Paradise Group Home 7 9339 N. Shady Ave. Los Angeles, CA 90045 Haze Clippinger, Executive Dir.	2nd 1/1/03 – 12/31/03	02/22/05	04/22/05	15,547	3,467		3,656		22,670	2,810	19,860		3,410	16,450		
Humidistic Foundation, Inc. 8 dba New Concept Group Home 4240 West 6th Street Los Angeles, Ca 90043 Marchetta Madison, Executive Dir.	2nd 1/1/02 – 12/31/02	10/1/03	03/24/04	30,732	10,340	56,181		19,296	97,453	28,044	69,453	20,209	49,200	CAP addendum received on April 24 and review completed 6/1/04 that agency address the three recommendations. One recommendation was held on 8/23/04. DCFS stated what type of documentation would be acceptable. Agency agreed to		
Mauri's Farm and Boys Home Group 9 523 E. Riblsey Street Lancaster, CA 93535 Elder Emmett Murell, Exec. Dir.	5th 1/1/04 – 12/31/04	1/3/07	02/15/08	129,658	7,360				137,218				137,218			
Touch A Life Group Home 10 3481 Mount Vernon Drive Los Angeles, Ca 90003 Charles Wade, Executive Director	1st & 2nd 1/1/05 – 12/31/05	06/19/08	08/26/08	198	43,595				43,733		43,733		39,420	4,313		
Wings of Refuge FFA 11 5777 Century Blvd., Ste 300 Los Angeles, Ca 90044 Renee Moncada, Executive Director	5th 1/1/05 – 12/31/05	03/22/07	05/31/07	1,559	4,337				68,722	5,896	1,000	4,896	400	4,496		
TOTAL				\$ 308,903	\$ 148,177	\$ 122,564	\$ 3,656	\$ 286,675	\$ 583,000	\$ 146,824	\$ 435,176	\$ 17,749	\$ 339,686	\$ 96,190		
PERCENTAGE				53%	25%	21%	1%		100%	25%	75%		78%	22%		

(1) Reflects 60 days from the report issuance date and any extension granted to the agencies by DCFS.

(2) Costs allowed by DCFS subsequent to the issuance date of the reports.

*Administrative Office

**Green highlight represents ACHSA member



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C. DOFS PAYMENT PLAN IN PLACE

	Agency Name	4th Quarter October - December 2004	1st Quarter January - March 2005	2nd Quarter April - June 2005	3rd Quarter July - September 2005	4th Quarter October - December 2005	1st Quarter January - March 2006	2nd Quarter April - June 2006	3rd Quarter July - September 2006	4th Quarter October - December 2006
	HCR Johns Parabola Group Home 7393 W. Slauson Ave. Los Angeles Ca. 90043 Haze Culpepper, Executive Dir.			Pending repayment plan due on June 30, 2005	Payment is current	Payment is current	Payment is current as of 3/31/06	Payment is current as of 6/30/06	Payment is current as of 6/30/06	October, November and December payments received
8	Humane Foundation, Inc. dba: New Concepts Corp. Home 1240 West 52nd Street Los Angeles Ca. 90045 Marchetta Madison, Executive Dir.	Executive Director signed the repayment plan on 10/6/04 for the \$89,405 in Audit findings. Payment is current. However, the agency is behind in the repayment of the \$19,296 in audit.	New Concepts is now current in both, its repayment of the \$19,296 in overpayments and the unallowable costs as result of the auditors finding on the fiscal audit.	New Concepts is now current in both, its repayment of the \$19,296 in overpayments and the unallowable costs as result of the auditors finding on the fiscal audit.	New Concepts is now current in both, its repayment of the \$19,296 in overpayments and the unallowable costs as result of the auditors finding on the fiscal audit.	New Concepts is now current in both, its repayment of the \$19,296 in overpayments and the unallowable costs as result of the auditors finding on the fiscal audit.	No payment made to TIC this quarter.	No payment made to TIC this quarter.	No payment made to TIC this quarter.	No payment this quarter.
	Maire's Farm and Boys' Home Group Home 9 923 E. Plisbury Street Lancaster, CA 93536 Elder Emmett Murel, Exec. Dir.	Repayment agreement signed 8/25/08. Payments to begin 2nd demand letter mailed 11/1/2008. 3rd demand letter mailed 12/1/2008.								
	Touch a Life Group Home 10 3681 Mount Vernon Drive Los Angeles, CA 90044 Charles Wade, Executive Director	Agency has not responded to request for FCAP. 2nd request was mailed 8/27/08. If agency does not respond, 3rd request will be mailed by 10/31/08.	Agency has not responded to request for FCAP. 2nd request was mailed 8/27/08. If agency does not respond, 3rd request will be mailed by 10/31/08.	Agency has not responded to request for FCAP. 2nd request was mailed 8/27/08. If agency does not respond, 3rd request will be mailed by 10/31/08.	Agency has not responded to request for FCAP. 2nd request was mailed 8/27/08. If agency does not respond, 3rd request will be mailed by 10/31/08.	Agency has not responded to request for FCAP. 2nd request was mailed 8/27/08. If agency does not respond, 3rd request will be mailed by 10/31/08.	Agency has not responded to request for FCAP. 2nd request was mailed 8/27/08. If agency does not respond, 3rd request will be mailed by 10/31/08.	Agency has not responded to request for FCAP. 2nd request was mailed 8/27/08. If agency does not respond, 3rd request will be mailed by 10/31/08.	Agency has not responded to request for FCAP. 2nd request was mailed 8/27/08. If agency does not respond, 3rd request will be mailed by 10/31/08.	Agency has not responded to request for FCAP. 2nd request was mailed 8/27/08. If agency does not respond, 3rd request will be mailed by 10/31/08.
	Wings of Refuge FFA 11 5777 Century Blvd. Ste. 300 Los Angeles, CA 90004 Renee Morano, Executive Director									
	TOTAL									
	PERCENTAGE									

- (1) Reflects 60 days from the report issuance
(2) Costs allowed by DCFs subsequent to th
* Administrative Office
Green highlight represents ACHSA me



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C. DCFS PAYMENT PLAN IN PLACE

	Agency Name	1st Quarter January - March 2007	2nd Quarter April - June 2007	3rd Quarter July - September 2007	4th Quarter October - December 2007	1st Quarter January - March 2008	2nd Quarter April - June 2008	3rd Quarter July - September 2008	4th Quarter October - December 2008	1st Quarter January - March 2009
	Holy Roberts Paradise Group Home 7 933 W. Slauson Ave. Los Angeles, Ca. 90043 Heize Clupper, Executive Dir.	Payment is current	Payment is current	Payment is current	Payment is current	Payments are current	Payments are current	Payments are current	Payments are current	August and September payments were received. As of 11/3/08 the October and November payments had not been made. Reminder letter to be mailed on 12/1/08
	Humankind Foundation, Inc. dba: New Concept Group Home 8 4240 West 62nd Street Los Angeles, Ca. 90043 Margherita Mastriani, Executive Dir.	Repayment plan in place. Agency will sign new repayment agreement on 4/24/07. Former Executive Director has passed away.	Agency to begin payments of \$1,200 per month on 15th of the month. May and June payments received.	Payment is current	Payment is current	Payments are current	Payments are current	Payments are current	Payments are current	As of 11/3/08 Payments are current through March 2009.
	Murphy's Fem and Boys Home Group 9 821 E. Hillsbury Street Lancaster, CA 93535 Elder Emmett Murell, Exec Dir									Repayment agreement signed 7/29/08. Payments to Begin 8/27/08. Murell did not make his \$950/08 payment. Reminders letters to be sent by 9/19/08. If Agency does not respond, a 3rd demand letter will be mailed by 10/31/08.
	Touch a Life Group Home 10 3451 Mount Vernon Drive Los Angeles, CA 90028 Charles Wade, Executive Director									2nd demand letter mailed 11/17/08. 3rd demand letter mailed 12/11/08.
	Wings of Refuge FFA 11 5777 Century Blvd. Ste 300 Los Angeles, CA 90044 Renee Moncito, Executive Director									Payments are current through March 2009.
TOTAL										
PERCENTAGE										

- (1) Reflects 60 days from the report issuance
 (2) Costs allowed by DCFS subsequent to in
 - Administrative Office
 - Green highlights represent ACRSA/me



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C. DCFS PAYMENT PLAN IN PLACE

	Agency Name	2nd Quarter April - June 2009	3rd Quarter July - Sept. 2009 As of July 31, 2009	Restricted Status
	He Re Johns Paradise Group Home 7 3938 W. Slauson Ave. Los Angeles Ca. 90043 Hazel Clipepper, Executive Dir.	Request for repayment sent 4/27/09.	Payment current as of 7/31/09.	
	Humane Foundation, Inc. 8 da. New Concept Group Home Los Angeles Ca. 90043 Marchetta Madison, Executive Dir.	Payments are current through June 2009	Payment current as of 7/31/09.	
	Murell's Farm and Boys Home Group 9 823 E. Pilbury Street Lancaster, CA 93535 Elder Emmett Murell, Exec. Dir.	Agency has not made any payments. Will send out 4th demand letter mailed 7/31/09	DCFS will send a reminder final notice by 8/15/09. If Agency does not respond, it will be forwarded to TTC.	
	Touch a Life Group Home 10 3451 Mount Vernon Drive Los Angeles, CA 90003 Charles Wade, Executive Director	No payments received in April.	Payment current as of 7/31/09.	
	Wings of Refuge FFA, 11 5777 Century Blvd. Ste. 300 Los Angeles, CA 90004 Renee Moncloa, Executive Director	No payment received in June.	DCFS will send a reminder final notice by 8/15/09. If Agency does not respond, it will be forwarded to TTC.	
	TOTAL			
	PERCENTAGE			

- (1) Reflects 60 days from the report issuance
 (2) Costs allowed by DCFS subsequent to th
 * Administrative Office
 * Great highlight represents ACHSA rate



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D. AGENCIES REFERRED TO TTC FOR COLLECTION

Docket Number	Agency Name	AUDITOR-CONTROLLER EXCEPTIONS										COLLECTION ACTIVITY BASED ON 03/31/04 DATA					
		Report Date	Report Due Date	DCFS Response Date	Unsupportable Costs	Unallowable Costs	Executive Compensation	Other Questionable Costs	Total Questioned Costs (A through D)	DCFS Overpayments/Underpayments	Costs Disallowed	Amount Uncollected (H4)	Comments Prior to 3rd Quarter 2004	Comments Prior to 3rd Quarter July - September 2004	J	K	L
1 10765029	Affirmative Action Development Group Home, 240 E. Arlington St., Beach, CA, 90005 Stan Alley, Executive Director	10/09/04	10/09/04	08/01/04 - 12/31/04	2,179.00	3,283	0	0	25,073	7,645	17,428	0	4,628	12,800	Repayment plan signed by Agency on 10/4/02, \$3,500 collected by DCFS. Referred to TTC 11/4/02. As of June 2004, TTC has collected \$4,000. Have requested TTC update on actions taken.	Requested TTC update on collection activity.	4th Quarter October - December 2004
2 10765029	Arrowhead Emancipation 464 Sacramento Street, Alameda, CA 94501 Items Reed, Executive Director	11/01/04 - 07/25/07	09/25/07	88,917	82,814	0	0	1,235	170,831	0	170,831	0	170,831	-	-	-	-
3	Azra Group Home 261 Rising Star St., Diamond Bar, CA, 91765 Javid Aslam, Executive Director	11/01/03 - 02/18/05	04/18/05	5,420	5,050	0	0	0	11,470	0	11,470	0	11,470	-	-	-	-
4 10748529	Charter House Group Home 6100 S. Arbutus St., #45 Huntington Park, CA, 90255 Irene Matlock, Executive Director	7/1/03 - 03/05/03	05/04/03	19,432	14,296	0	0	0	35,721	0	33,721	0	33,721	0	Referred to TTC on August 26, 2003	Referred to TTC on August 26, 2003 for collection. TTC is the process of developing a comprehensive report or findings. Requested report on collection activities from TTC.	12/20/02
5 11245190	Cleo's Group Home P.O. Box 4487 Carson, CA, 90749 Norton Davis, Executive Director	7/1/04 - 06/30/05	09/13/06	88,610	271	0	0	0	89,081	0	89,081	0	89,081	-	-	-	-
6 10983425	Creative Learning Institute Group Home 1720 North Wilshire, Ave., Compton, CA, 90222 Gwendolyn Hayes, Executive Director	02/01/01	04/02/01	30,636	4,299	0	0	1,331	35,135	31,054	4,041	0	541	3,500	Report submitted revised on 12/20/02. Due every 20th day of the month, \$600 monthly. Letter sent to Agency by DCFS Account Division on August 11/04 (excluding final payment) of \$541.	The TTC and DCFS will need to readdress development MOU for this service. DCFS will develop this MOU for Collection Services and submit it to the TTC for signature. Received TTC signature on update on actions taken. The TTC do all collections. Target this agency's closed and the TTC has no interest.	10/15/04 Scope with TTC
7 10748530	D&F Services N/A	03/02/00	05/01/00	577,396	0	0	0	0	577,396	0	\$ 577,396	0	577,396	0	Referred to TTC for collection.	Final Payment not received - referred to TTC on 10/21/04.	12/20/02
8	Fenny's Group Home	2nd 9/19/04 04/29/02 06/28/02 ~	8/31/98	~	717,191	63,010	0	0	789,201	0	789,201	0	789,201	0	Referred to TTC 3/15/04 instructed by Auditor-Controller not to contact this agency.	No action per A-C instructions	3rd Quarter July - September 2004



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D. AGENCIES REFERRED TO

Debtor Number	Agency Name	1st Quarter - January - March 2006	2nd Quarter April - June 2006	3rd Quarter July - September 2006	4th Quarter October - December 2005	1st Quarter - January - March 2006	2nd Quarter April - June 2006	3rd Quarter July - September 2006	4th Quarter October - December 2005	1st Quarter - January - March 2007	2nd Quarter April - June 2007
10789629	Affirmative Action Development Group Home, Long Beach CA, Allerton St. Stan Alley, Executive Director	TTC collected \$200 in January 2005. As part of the MOU standards, will be in place for acceptable collection activity. Agencies that miss a payment should have to make up that payment to be current.	TTC did not collect any payments this quarter.	TTC did not collect any payments this quarter.	TTC did not collect any payments this quarter.	\$2,500 Payment made to TTC in June 2005.	\$2,500 Payment made to TTC in March 2006.	\$2,500 Payment made to TTC in March 2006.	\$2,500 Payment made to TTC in December 2005.	After discussion with TTC, their action plan is: (1) send a final demand letter and (2) pursue collection through small claims court under \$2,000 to get judgment.	After discussion with TTC, their action plan is: (1) send a final demand letter and (2) pursue collection through small claims court.
10748839	Azusa Group Home, Diamond Bar CA, 91765 Jerald Asarn, Executive Director	Pending addendum and additional documentation to resolve the 9/3/07 addendum due by June 30, 2006.	TTC did not collect any payments this quarter.	TTC did not collect any payments this quarter.	TTC did not collect any funds from Azusa Group Home.	TTC did not collect any funds from Azusa Group Home.	TTC did not collect any funds from Azusa Group Home.	TTC did not collect any funds from Azusa Group Home.	TTC did not collect any funds from Azusa Group Home.	Per instructions from the TTC, no update from TTC.	Per instructions from the TTC, no update from TTC.
11345190	Charter House Group Home, Huntington Park CA, 90756 Irene Matlock, Executive Director	Community Care Licensing will not release the requested identifying information. I will confirm with TTC that we have exhausted all avenues for collection. If so I will recommend that this debt be written off.	TTC did not collect any payments this quarter.	TTC did not collect any payments this quarter.	Freepadding letter from Dr. Sanders to TTC requesting write-off.	0	0	0	0	TTC to investigate the purchase of court action.	No update from TTC.
10983328	Creative Learning Institute Group Home, North Wilshire Av., Compton CA, 90222 Gwenellyn Haynes, Executive Director	NOU development in progress.	No collection made by TTC this quarter.	Submitting letter to TTC.	On 4/1/06 received notification that agency had closed.	On 9/22/06, the TTC requested DCFSS to provide a copy of the agency contract, audit report and fiscal monitoring report to the TTC.	On 9/22/06, the TTC submitted this debt to an outside collection agency.	On 9/22/06, the TTC submitted this debt to an outside collection agency.	On 9/22/06, the TTC submitted this debt to an outside collection agency.	Mr. Norton Davis called on 3/27/07 and committed to providing DCFSS with an FCAP by 3/30/07. No information has been received from the agency.	Mr. Norton Davis called on 3/27/07 and committed to providing DCFSS with an FCAP by 3/30/07. Referred to TTC on 3/27/07.
10748330	D&F Services	Community Care Licensing will not release the requested identifying information. I will confirm with TTC that we have exhausted all avenues for collection. If so I will recommend that this debt be written off as uncollectable.	TTC was unable to collect any funds from this agency this quarter.	TTC was referred to the agency.	TTC was unable to collect any funds from this agency this quarter. DCFSS prepared the request to write off the debt.	TTC was unable to collect any funds from this agency this quarter. Status report requested from TTC.	TTC was unable to collect any funds from this agency this quarter. Status report requested from TTC.	TTC was unable to collect any funds from this agency this quarter. Status report requested from TTC.	TTC was unable to collect any funds from this agency this quarter. Status report requested from TTC.	Per TTC, 9/22/06, recommends Mr. Norton Davis to take care of this agency's debt. They could not locate any information on this agency.	Per TTC, 9/22/06, recommends Mr. Norton Davis to take care of this agency's debt. They could not locate any information on this agency.
Fenny's Group Home	DCFSS will send a letter to A/C to ask for action on this matter.	This agency is closed and the administrators incarcerated.	Preparng letters from Dr. Sanders to TTC requesting write-off.	-----	-----	-----	-----	-----	-----	-----	-----



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D. AGENCIES REFERRED TO

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D. AGENCIES REFERRED TO							
Debtor Number	Agency Name	3rd Quarter - July - September 2007	4th Quarter October - December 2007	1st Quarter January - March 2008	2nd Quarter - April - June 2008	3rd Quarter - July - September 2008	4th Quarter October - December 2008
10759805	Affirmative Action Development Group Home, Long Beach CA, 90805, San Alley, Executive Director	(After WOT) discussion with TTC, their action plan is: (1) send a final demand letter and (2) pursue collection through small claims court (under \$5,000) to get judgment. No collection reported by TTC this quarter.	TTC collected \$8,000 this quarter, collection through small claims court (under \$5,000) to get judgment. No payment reported by TTC for February or March 2008.	\$100 payment reported by TTC for 10/08. No payment reported by TTC for February or March 2008.	TTC reported \$100 payment in July and \$100 payment in August.	Agency permanently disbanded by Board. No collection made this quarter.	Agency permanently disbanded by Board. No collection made this quarter.
10749000	Arrowhead Emanicipation Street Alameda, CA 10101, Irma Reed, Executive Director	Referred to TTC on 9-20-07	Debarment hearing scheduled for 4/23/08.	Board's decision on debarment issue in July 2008	DCFS to submit revised referral to TTC by 12/30/09	No collection reported this quarter.	Have not received debtor number from TTC yet.
10748623	Asita Group Home 261 Rising Star St, Diamond Bar, CA, 91765 Javid Aslam, Executive Director	Referred to TTC on 9-20-07	Agency no longer contracting with DCFS. TTC did not make any collections this quarter. Will request write-off.	No payments reported by TTC this quarter.	No collection reported this quarter.	No collection reported this quarter.	Request for write-off prepared.
10748623	Charter House Group Home 210 S. Arbutus St., 91765 Huntington Park, CA, 90225 Irene Hancock, Executive Director	Referred to TTC on 9-20-07	Agency no longer contracting with DCFS. TTC did not make any collections this quarter. Will request write-off.	DCFS submitted account to outside collection agency	No collection reported this quarter.	No collection reported this quarter.	Request for write-off prepared.
11345190	Cleo's Group Home P.O. Box 4487 Carson, CA, 90749 Norton Davis, Executive Director	No update from TTC.	Agency no longer contracting with DCFS. TTC did not make any collections this quarter. Will request write-off.	No payments reported by TTC this quarter.	No collection reported this quarter.	No collection reported this quarter.	Request for write-off prepared.
10894325	Creative Learning Institute Group Home, 17020 Birch Wilshire Ave, Compton, CA, 90222 Carolyn Haynes, Executive Director	No collection made by TTC this quarter.	Agency closed. TTC did report any collections made this quarter. Will request write-off.	DCFS submitted account to outside collection agency	No collection reported this quarter.	No collection reported this quarter.	Request for write-off prepared.
10748623	D&F Services	Collection activity status not provided by TTC. DCFS will initiate write-off procedures.	Agency closed. TTC did report any collections made this quarter. Will request write-off.	DCFS submitted account to outside collection agency	No collection reported this quarter.	No collection reported this quarter.	Request for write-off prepared.
	Fannny's Group Home	Collection activity status not provided by TTC. DCFS will initiate write-off procedures.	Agency closed. TTC did report any collections made this quarter. Will request write-off.	No payments reported by TTC this quarter.	No collection reported this quarter.	No collection reported this quarter.	Request for write-off prepared.
							Agency closed. Per A-C NO ACTION



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D. AGENCIES REFERRED TO TTC FOR COLLECTION

Debtors Number	Agency Name	AUDITOR-CONTROLLER EXCEPTIONS												COLLECTION ACTIVITY BASED ON 8/21/06 DATA											
		Report Date	Report Issue Date	DCFS Response Due Date	Unsupportable Costs	Unallowable Costs	Excessive Compensation	Other Questionable Costs	DCFS Overpayments/Underpayments	Total Questioned Costs (A through D)	Costs Allowed (E)	Costs Disallowed (F)	Unresolved	Amount Uncollected (H+N)	Comments Prior to 2nd Quarter 2004	Comments Prior to 3rd Quarter 2004	4th Quarter October - December 2004								
9 10777386	International FFA 6610 E. Carson Plaza Drive, Ste. 212 Carson, Ca. 90545 Janet E. Jones, Executive Director (Review Period: July 1, 2000 - June 30, 2001)	7/1/01 -- 07/01/03 12/31/02	08/30/03	304,740	31,773	138,778	0	81,654	475,281	0	475,281	0	475,291	Final Payment not received - referred to TTC on 10/21/04.	TTC has not received the final payment. DCFS requested they continue to pursue collection.										
10 10777386	International FFA 6610 E. Carson Plaza Drive, Ste. 212 Carson, Ca. 90545 Janet E. Jones, Executive Director (Review Period: July 1, 2000 - June 30, 2001)	* 02/27/03 5/30/03	04/28/03	102,619	131,992	85,544	0	119,395	327,155	0	320,155	0	320,155	Repayment plan revised on 12/20/02 due every 20th day of the month, \$500 monthly. Letter sent to Agency by DCFS Accounting Division on August 12 requesting final payment of \$541.	Repayment plan revised on 12/20/02 due every 20th day of the month, \$500 monthly. Letter sent to Agency by DCFS Accounting Division on August 12 requesting final payment of \$541.										
11	Jay Cee Pen Children's Home, Inc. Group Home East Loma Alvar Dr. Alameda CA, Matti Dravo, Executive Director	4/59 11/03 -- 12/31/03	06/07/04	19,530	0	0	0	19,530	1,656	1,656	17,874	0	17,874	0	Referred to TTC on November 5, 2003 for collection. Agency filed bankruptcy on 3/25/2004. TTC in the process of developing a comprehensive report of efforts.	Referred to TTC on November 5, 2003 for collection. Agency filed bankruptcy on 3/25/2004. TTC in the process of developing a comprehensive report of efforts.									
12	Le Petite Preparatory Group Home 1314 S. Alhambra Ave. Rowland Heights CA, 91748 Audrey Farrier, Executive Director	4th 6/20/03	04/02/04	42,086	77,545	0	0	118,665	0	118,665	0	119,665	0	119,665	Referred to TTC for collection.	Referred to TTC for collection.									
13	Lukkell's Group Home Box 778 P.O. Panama Jerry Liddell, Executive Director	1/1/03 -- 6/20/03	06/29/03	62,725	28,670	0	0	6,858	0	96,233	18,577	79,676	0	41,176	Repayment plan signed by the Agency in the process of developing a comprehensive report of efforts. Sent a memo referral to TTC on 10/21/04. Have requested a monthly update of collection activities.	Repayment plan signed by the Agency in the process of developing a comprehensive report of efforts. Sent a memo referral to TTC on 10/21/04. Have requested a monthly update of collection activities.									
14	Manies Group Home 6204 Dauphine Ave. Tomrice CA, 90504 Teressa Quan, Executive Director	2nd 1/1/07 -- 12/31/07	04/29/02	95,406	3,148	0	0	856,554	0	856,554	0	856,554	0	38,550	Referred to TTC 3/15/04 Instruction by Audit/Doc Controller not to contact this Agency.	Referred to TTC 3/15/04 Instruction by Audit/Doc Controller not to contact this Agency.									
15	Sand Hill Group Home, Inc. 12108 S. Normandie Ave. Los Angeles, CA, 90504 Brown, Executive Director	1/1/02 -- 12/31/02	04/29/04	11,307	0	0	0	3,177	0	14,484	0	14,484	0	14,484	DCFS did not receive the affidavit which was due 8/10/04. Follow up letter to the Agency on 8/25/2004. Outstanding amounts are not received until all findings are submitted by 9/24/04. On 6/20/04 received revised FCAP. Requested	DCFS did not receive the affidavit which was due 8/10/04. Follow up letter to the Agency on 8/25/2004. Outstanding amounts are not received until all findings are submitted by 9/24/04. On 6/20/04 received revised FCAP. Requested									
16	Sydia Group Home, Inc. W Las Flores Dr. Aladena, Jeanette Gray, Executive Director	3/1 5/10/03 -- 12/31/03	04/03/05	11/29/07	17,195	19,317	0	5,629	0	42,141	0	42,141	0	42,141											
17	TANA Group Home S. Normandie Ave. Los Angeles, CA, 90504 Theresa, Executive Director	4/12/25 1/1/04 -- 12/31/04	01/06/07	160,416	28,683	0	0	4,921	0	194,020	0	194,020	0	194,020	Repayment plan signed by Agency on 4/2/03 \$3,000 collected by DCFS. Referred to TTC on 12/1/03. \$4,000 has been collected by TTC. Requested collection activities Update from TTC.	Repayment plan signed by Agency on 4/2/03 \$3,000 collected by DCFS. Referred to TTC on 12/1/03. \$4,000 has been collected by TTC. Requested collection activities Update from TTC.									
18	Welside Children's Camp Home 29001 Wadsworth Cl. Tehachapi CA, 93561 Judy Mitchell, Executive Director (661) 821-4524	N/A 03/09/01	05/08/01	14,079	61,241	0	0	0	75,329	43,047	32,273	0	1,600	1,600	TCG collected \$2,000 this quarter	TCG collected \$2,000 this quarter									
	TOTAL			\$ 3,137,902	\$ 255,445	\$ 224,322	\$ 20,585	\$ 203,825	\$ 3,338,244	\$ 102,019	\$ 3,338,225	\$ -	\$ 3,338,225	\$ 85,473											



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D. AGENCIES REFERRED TO

Debtors Number	Agency Name	1st Quarter January - March 2005	2nd Quarter April - June 2005	3rd Quarter July - September 2005	4th Quarter October - December 2005	1st Quarter January - March 2006	2nd Quarter April - June 2006	3rd Quarter July - September 2006	4th Quarter October - December 2006	1st Quarter January - March 2007	2nd Quarter April - June 2007
10777586	International FFA 460 E. Carson Plaza Drive, Ste. 212 Carson Ca. 90746 Betty Jones, Executive Director	Waiting for TTC and County Counsel to resolve this issue.	Waiting for TTC and County Counsel to resolve this issue.	Waiting for TTC and County Counsel to resolve this issue.	Waiting for TTC and County Counsel to resolve this issue.	Waiting for TTC and County Counsel to resolve this issue.	Waiting for TTC and County Counsel to resolve this issue.	Waiting for TTC and County Counsel to resolve this issue.	Waiting for TTC and County Counsel to resolve this issue.	Waiting for TTC and County Counsel to resolve this issue.	Waiting for TTC and County Counsel to resolve this issue.
10777586	International FFA 460 E. Carson Plaza Drive, Ste. 212 Carson Ca. 90746 Betty Jones, Executive Director	Waiting for TTC and County Counsel to resolve this issue.	Waiting for TTC and County Counsel to resolve this issue.	Waiting for TTC and County Counsel to resolve this issue.	Waiting for TTC and County Counsel to resolve this issue.	Waiting for TTC and County Counsel to resolve this issue.	Waiting for TTC and County Counsel to resolve this issue.	Waiting for TTC and County Counsel to resolve this issue.	Waiting for TTC and County Counsel to resolve this issue.	Waiting for TTC and County Counsel to resolve this issue.	Waiting for TTC and County Counsel to resolve this issue.
10777586	International FFA 460 E. Carson Plaza Drive, Ste. 212 Carson Ca. 90746 Betty Jones, Executive Director Review Period: July 1, 2000 - June 30, 2001	Waiting for TTC and County Counsel to resolve this issue.	Waiting for TTC and County Counsel to resolve this issue.	Waiting for TTC and County Counsel to resolve this issue.	Waiting for TTC and County Counsel to resolve this issue.	Waiting for TTC and County Counsel to resolve this issue.	Waiting for TTC and County Counsel to resolve this issue.	Waiting for TTC and County Counsel to resolve this issue.	Waiting for TTC and County Counsel to resolve this issue.	Waiting for TTC and County Counsel to resolve this issue.	Waiting for TTC and County Counsel to resolve this issue.
10777586	Jay Lee Dee Children's Home, Inc. Group Home 1314 S. Alvarado Ave. Alhambra CA. 91001 Audrey Farrier, Executive Director	Waiting for TTC and County Counsel to resolve this issue.	Waiting for TTC and County Counsel to resolve this issue.	Waiting for TTC and County Counsel to resolve this issue.	Waiting for TTC and County Counsel to resolve this issue.	Waiting for TTC and County Counsel to resolve this issue.	Waiting for TTC and County Counsel to resolve this issue.	Waiting for TTC and County Counsel to resolve this issue.	Waiting for TTC and County Counsel to resolve this issue.	Waiting for TTC and County Counsel to resolve this issue.	Waiting for TTC and County Counsel to resolve this issue.
10778527	Liddey's Group Home Box 278 CA. 91169 Executive Director	P.O. Remains Jerry Judek,	Payment is current.	Payment is current.	Payment is current.	TTC collected \$1,500 this quarter	Waiting for TTC and County Counsel to resolve this issue.	Waiting for TTC and County Counsel to resolve this issue.	Waiting for TTC and County Counsel to resolve this issue.	Waiting for TTC and County Counsel to resolve this issue.	Waiting for TTC and County Counsel to resolve this issue.
10778527	Mantles Group Home 1520 Daphne Ave. Torrance CA. 90504 Teresa Quinn, Executive Director	DCFSS will send a letter to AAC requesting verification of their instruction not to take further action on this matter. This seem may have to be written off as.	DCFSS will send a letter to AAC requesting verification of their instruction not to take further action on this matter. This seem may have to be written off as.	DCFSS will send a letter to AAC requesting verification of their instruction not to take further action on this matter. This seem may have to be written off as.	DCFSS will send a letter to AAC requesting verification of their instruction not to take further action on this matter. This seem may have to be written off as.	DCFSS has not collected any funds	TTC has not collected any funds	TTC has not collected any funds	TTC has not collected any funds	TTC has not collected any funds	TTC has not collected any funds
10993427	Sand Hill Group Home, Inc. 8. Norman Ave. Angels CA. 90544 Brown, Executive Director	12108 Los Angeles Gene	TTC has not collected any funds	TTC has not collected any funds	TTC has not collected any funds	TTC has not collected any funds	TTC has not collected any funds	TTC has not collected any funds	TTC has not collected any funds	TTC has not collected any funds	TTC has not collected any funds
10993427	Solis Green Home, Inc. W. Las Flores Dr. Atascadero, CA. 93421 Gray, Executive Director	3113 Atascadero, California	-	-	-	-	-	-	-	-	-
10779073	TANA Group Home 8. Norman Ave. Angels, CA. 90549 Thurman, Executive Director	41225 Los Angeles Calle	No collection made by TTC this quarter.	No collection made by TTC this quarter.	No collection made by TTC this quarter.	No collection made by TTC this quarter.	No collection made by TTC this quarter.	No collection made by TTC this quarter.	No collection made by TTC this quarter.	No collection made by TTC this quarter.	No collection made by TTC this quarter.
10779073	Wastside Children's Group Home 2600 W. Woodview Ct. Taftshire CA. 90581 July Mitchell, Executive Director (619) 671-4504	TTC collected \$1,000 this quarter.	No collection made by TTC this quarter.	No collection made by TTC this quarter.	No collection made by TTC this quarter.	No collection made by TTC this quarter.	No collection made by TTC this quarter.	No collection made by TTC this quarter.	No collection made by TTC this quarter.	No collection made by TTC this quarter.	No collection made by TTC this quarter.
Total:											

Prepared by Fiscal Contract Monitoring
11/10/2009

Received new contract information which is reflected on this report. Agency failed to respond to our requests for repayment. Referred agency to TTC for collection on 07/10/07.

Agency has not responded to our request for an CCP and no longer contracts with L.A. County. Will refer to TTC.

No payment received this quarter. Placed on Administrative Hold 7/13/07

Referred to TTC on 4/25/07



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AGENCIES REFERRED TO 1,255,492

AGENCIES REFERRED TO 1,255,492

Prepared by Fiscal Contract Monitoring
11/10/2006



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D. AGENCIES REFERRED TO TTC FOR COLLECTION

AUDITOR-CONTROLLER EXCEPTIONS							COLLECTION ACTIVITY BASED ON 03/31/06 DATA													
Other Number	Agency Name	Supervisor/ Auditor Report Date	Audit Period	Report Issue Date	Dcfs Response Due (I)	Unsupported/ Indefensibly Supported Costs	Unallowable Costs	Excessive Compensation	Other Questionable Costs (2)	Dcfs Overpayments/ Underpayments	Total Questioned Costs (A through D) (6)	Costs Allowed (2)	Costs Disallowed	Unrecovered	Amount Uncollected (H-K)	Amount Collected	Comments Prior to 3rd Quarter 2004	Comments Prior to 3rd Quarter 2004	3rd Quarter July - September 2004	4th Quarter October - December 2004
	PERCENT OF QUESTIONED COSTS					80%	14%	6%	1%		100%	3%	97%	0%	98%	2%				

(1) Reaches 60 days from the report issuance date, and any extension granted to the agency by Dcfs.
 (2) For Foster's Group Home, the \$5,853 represents an account of revenues. For Multicultural FFA, the \$1,415,278 represents excessive reserve funds.
 (3) Costs allowed by Dcfs subsequent to the issuance date of the report.
 Audit Status: Due
 Street highlighted is an HSA member.



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D. AGENCIES REFERRED TO

Debtor Number	Agency Name	1st Quarter January - March 2005		2nd Quarter April - June 2005		3rd Quarter July - September 2005		4th Quarter October - December 2005		1st Quarter January - March 2006		2nd Quarter April - June 2006		3rd Quarter July - September 2006		4th Quarter October - December 2006		1st Quarter January - March 2007		2nd Quarter April - June 2007	
		PERCENT OF QUESTIONED COSTS																			
		Reflects 60 days from the report issue date. Ex Liddle's Group Home, the 46.5% Costs allowed by DCFSS Subsidized & Administrative Office. Screen highlight represents ACISAm																			



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D. AGENCIES REFERRED TO

1,255,492						
Debtor Number	Agency Name	3rd Quarter July - September 2007		4th Quarter October - December 2007		3rd Quarter January - March 2008
		1st Quarter October - December 2008	2nd Quarter - April - June 2008	3rd Quarter - July - September 2008	4th Quarter October - December 2008	
PERCENT OF QUESTIONED COSTS						

Reflects 60 days from the report issue
For Children's Group Home, the \$6,458
Costs allowed by DCF's subsequent
Administrative Office
Green highlight reflects ACSA Am



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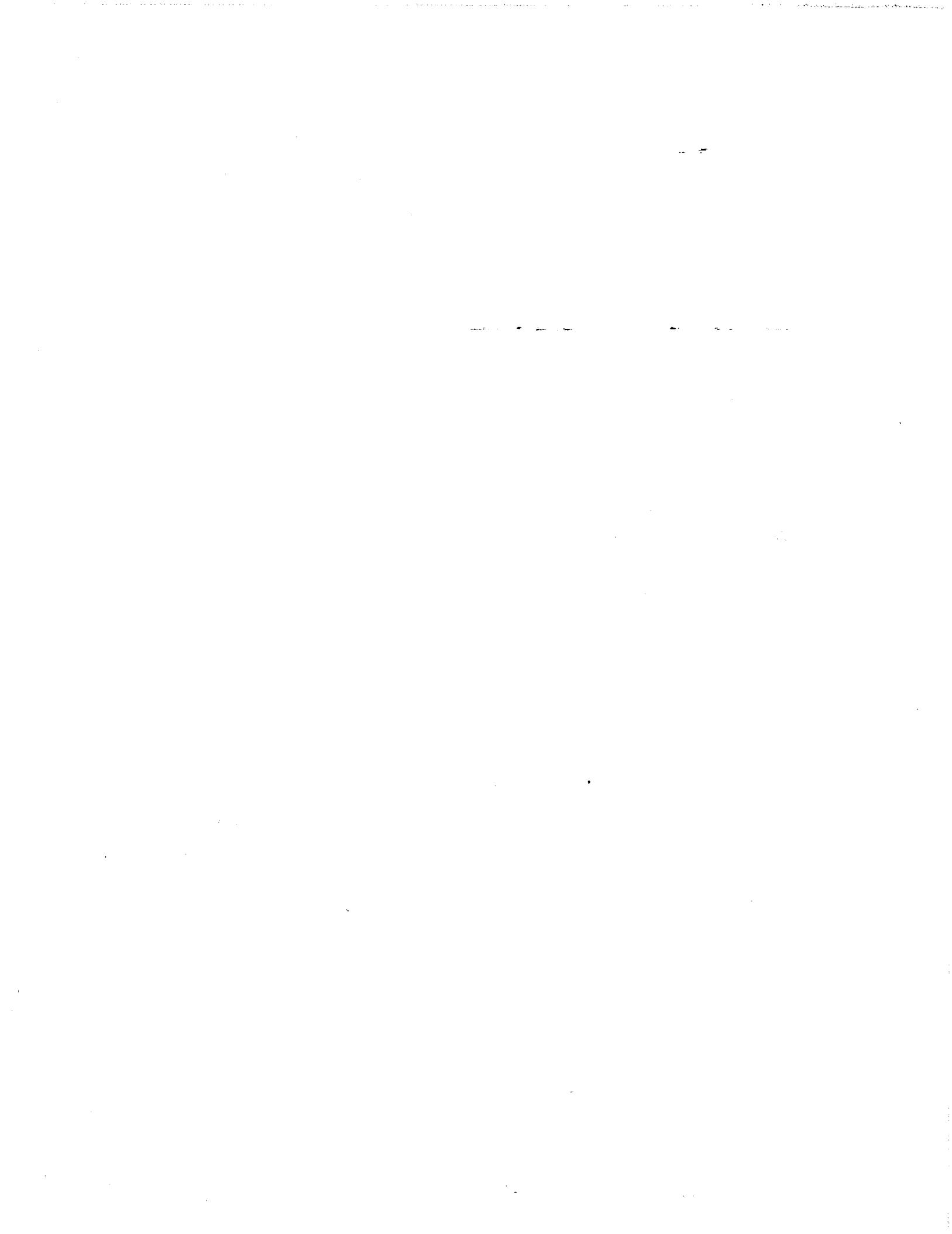
E. Referred to County Counsel

Agency Name Supervisor District	Audit Period Start Date	Report Issue Date	DCFS Response Due (1)	Unsupported/ Indiscreately Supported Costs	Unallowable Costs	Excessive Compensation	Other Questionable Costs	DCFS Overpayments/ Underpayments	Total Questioned Costs (A through D)	Costs Allowed (2)	Costs Disallowed	Unresolved	Amount Uncollected (H+K)	Amount Collected	3rd Quarter July - Sept. 2009, As of July 31, 2009	Restricted Status
GLASS N Hollywood Way, Unit F 1 Burbank, CA 91505 Teresa De Crescenzo, Executive Director	1033 3rd, & 4th, & 5th 1/1/06 - 12/31/06	02/26/08	04/29/08	30,738	166,279			506,448	197,017			197,017			CLOSED	

Green highlight represents ACHSA member



Exhibit C:
Semi Annual Report Letter





**County of Los Angeles
DEPARTMENT OF CHILDREN AND FAMILY-SERVICES**

425 Shatto Place, Room 304, Los Angeles, California 90020
(213) 351-5802

PATRICIA S. PLOEHN, LCSW
Director

September 11, 2009

Board of Supervisors
GLORIA MOLINA
First District
MARK RIDLEY-THOMAS
Second District
ZEV YAROSLAVSKY
Third District
DON KNABE
Fourth District
MICHAEL D. ANTONOVICH
Fifth District

RE: SEMI-ANNUAL EXPENDITURE REPORT (JANUARY 1, 2009 TO JUNE 30, 2009)

Dear Group Home Foster Care Service Provider:

Pursuant to Section 9.0 Financial Reporting of the Group Home Foster Care Contract, the semi-annual expenditure report shall be mailed no later than September 1, 2009 for the semi-annual report for the period ending June 30th. As of September 10th, we have not received these reports from your agency.

Please forward a copy of these reports by September 23, 2009 to:

Department of Children and Family Services
Fiscal Monitoring & Special Payments
Administrative Services Manager III
425 Shatto Place, Room 304
Los Angeles, California 90020

According to your Contract Section 16.4, in the event that the expenditure report is not filed timely, COUNTY may take action, pursuant to policies and procedures outlined in Section 15.0, Hold Status, Do Not Refer Status, Do Not Use Status, and Corrective Action Plan.

Should you have any questions, please contact Ana Maria Tribble of my staff at (213) 351-5836.

Thank you for your immediate attention.

Sincerely,

Phillip S. Molina, Division Chief
Fiscal Operations Division

PM:SKH:md

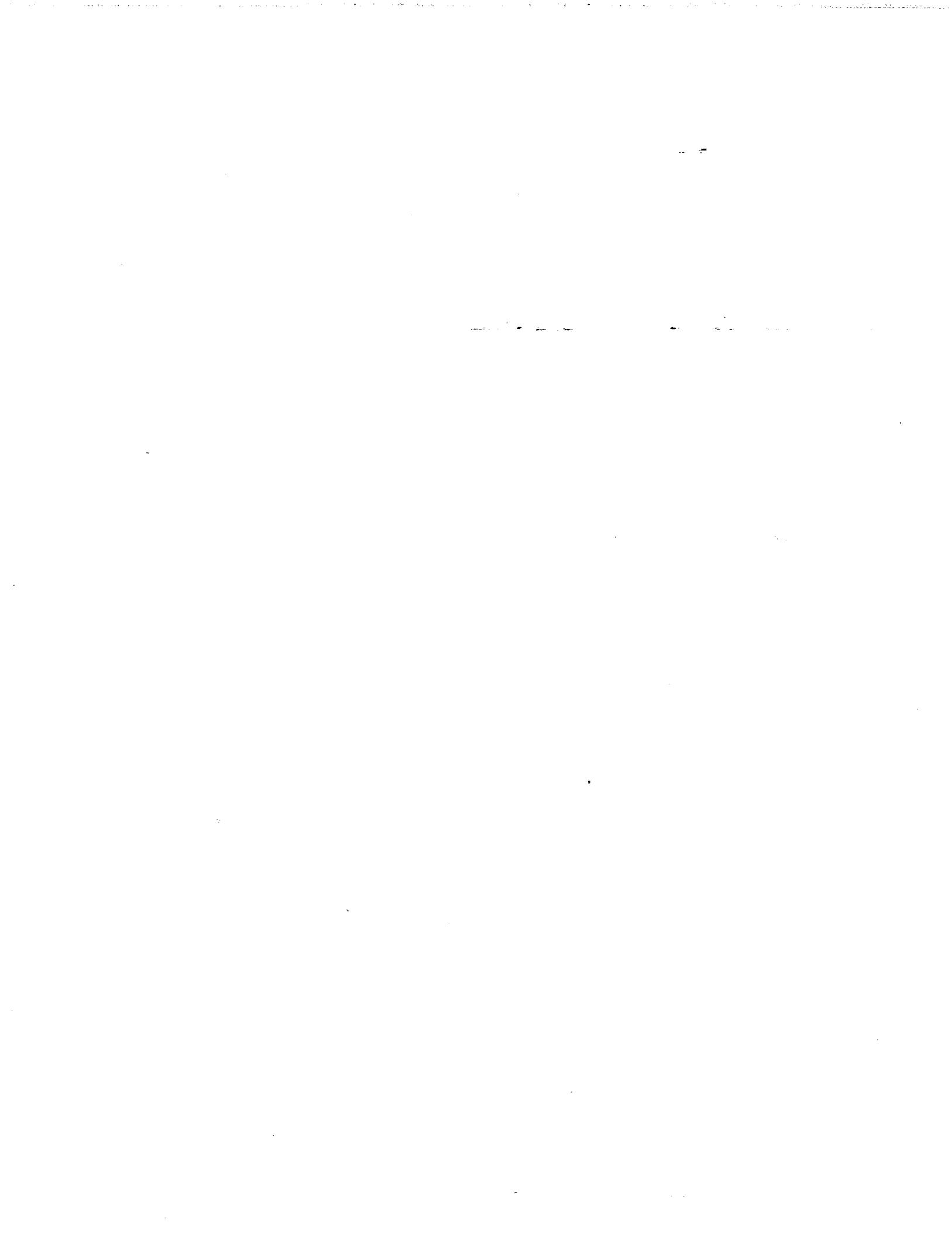
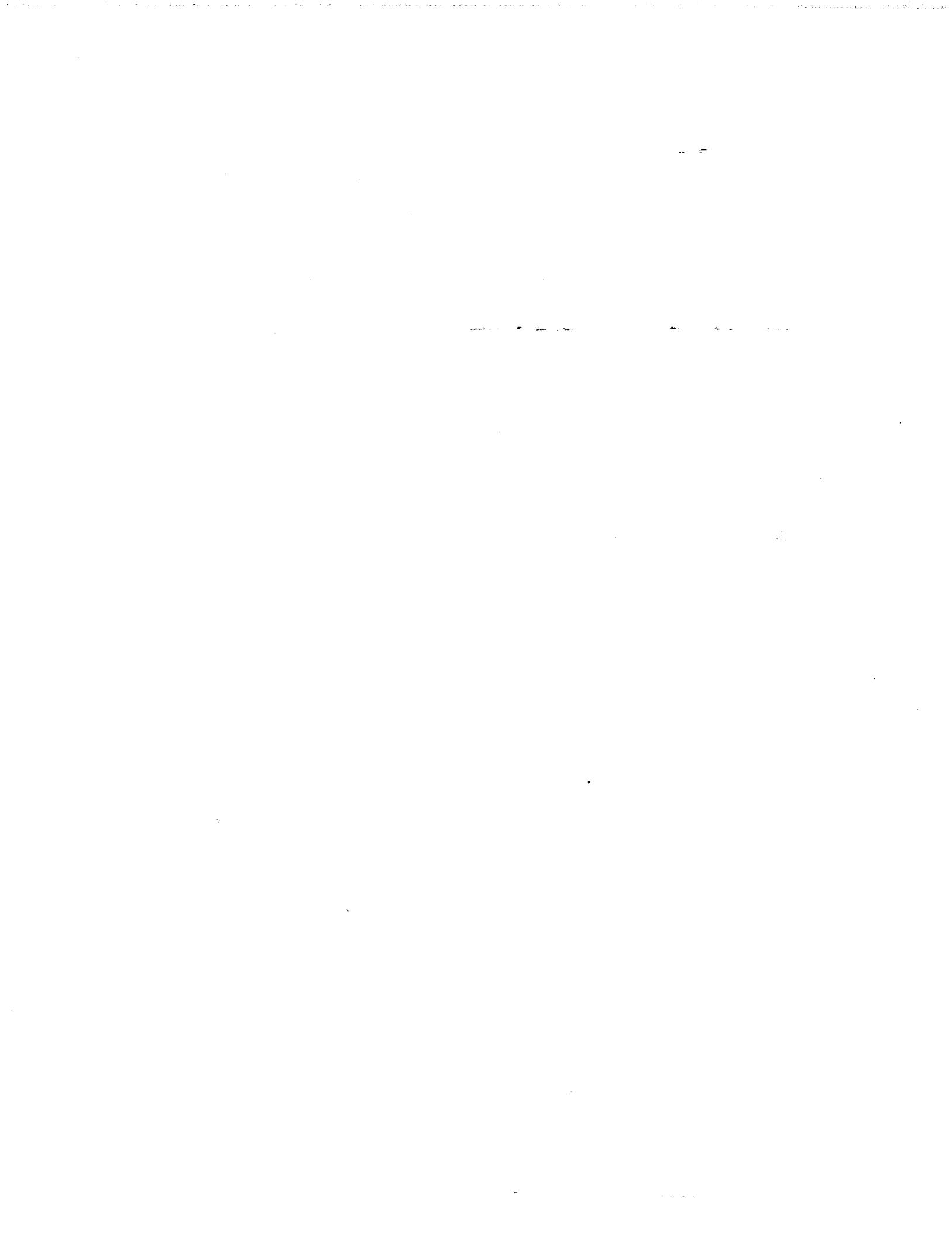


Exhibit D:
Fiscal Correction Action Plan (FCAP) Non-
Compliance Letter
(pending County Counsel approval)





**County of Los Angeles
DEPARTMENT OF CHILDREN AND FAMILY SERVICES**

425 Shatto Place, Los Angeles, California 90020
(213) 351-5602

PATRICIA S. PLOEHN, LCSW
Director

Board of Supervisors

GLORIA MOLINA
First District

MARK RIDLEY-THOMAS
Second District

ZEV YAROSLAVSKY
Third District

DON KNABE
Fourth District

MICHAEL D. ANTONOVICH
Fifth District

D R A F T

Date

Addressee
Street Address
City, State, Zip

Dear

The Department of Children and Family Services (DCFS) has offered you numerous opportunities to submit your Agency Fiscal Corrective Action Plan (FCAP) to no avail.

As stated in the "Guidelines Regarding DCFS' Fiscal Audit Resolution Process" (The Guidelines); which was provided to your Agency by the Auditor-Controller (A-C) as part of the exit review conference:

- "1. The Contractor is required to submit a response and corrective action plan within 30 calendar days of the date of issuance of the Auditor-Controller's draft audit report to the Department of Children and Family Services (DCFS)"**

Our records indicate that your Agency has still not responded, and it is past the 30 calendar days. Also, your Agency made no attempt to contact DCFS to submit your FCAP, as it is stated in The Guidelines.

- "1. ... DCFS may take adverse action against a Contractor for failure to submit a corrective action plan and/or failure to implement the corrective action"**

Therefore, this letter serves as a 72 hour notice of DCFS' intention of placing your Agency on a restricted status, including but not limited to "Hold," "Do Not Refer" or "Do Not Use." You must contact (Financial Assistant IV) at 213-351-XXX, to avoid further action.

If your Agency fails to contact DCFS in 72 hours, your account will be referred as uncollectable to the Los Angeles County Treasurer-Tax Collector's office.

Your prompt attention to this matter will be greatly appreciated.

Sincerely,

XXXXXXXXXXXXXX

XX/amt

"To Enrich Lives Through Effective and Caring Service"

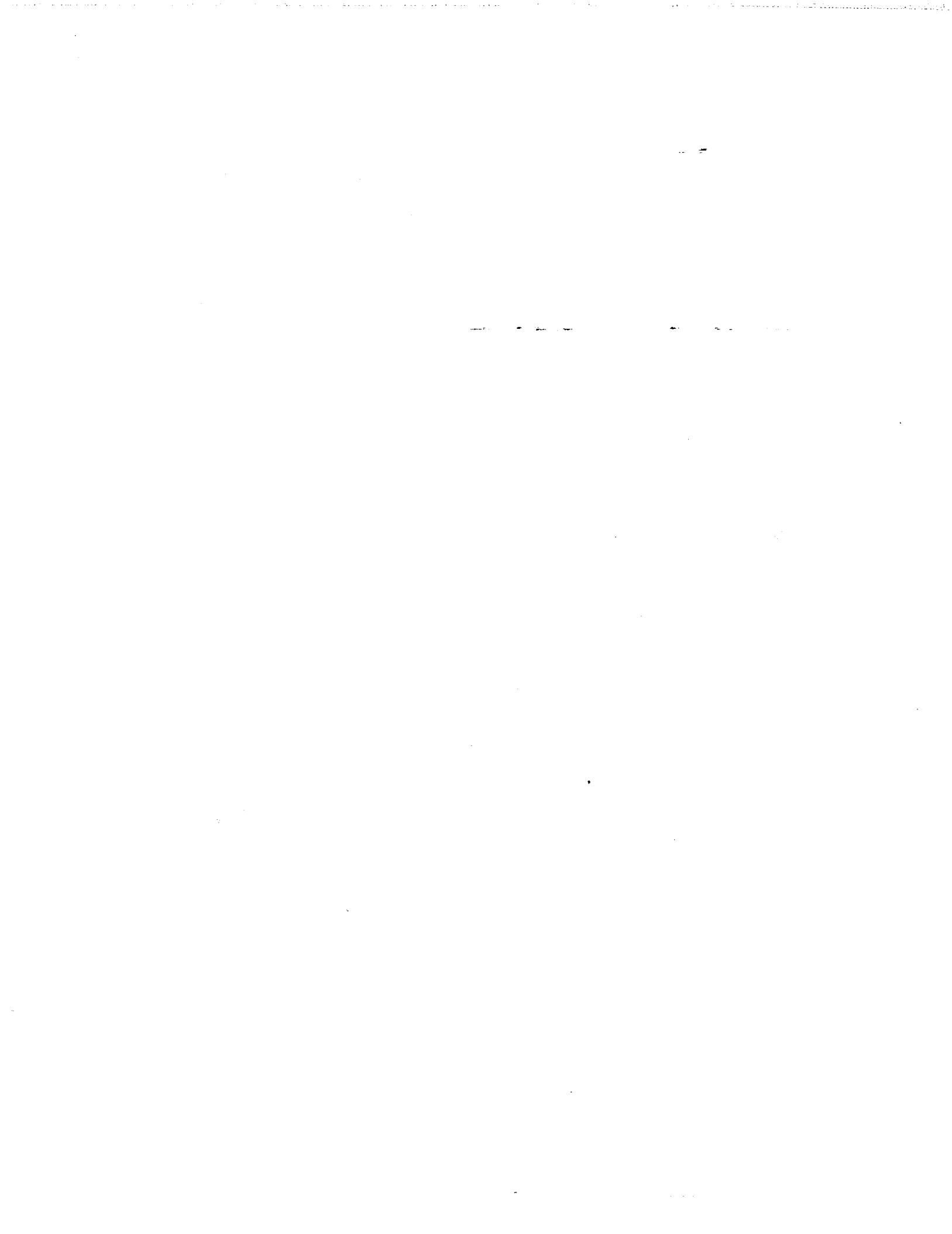
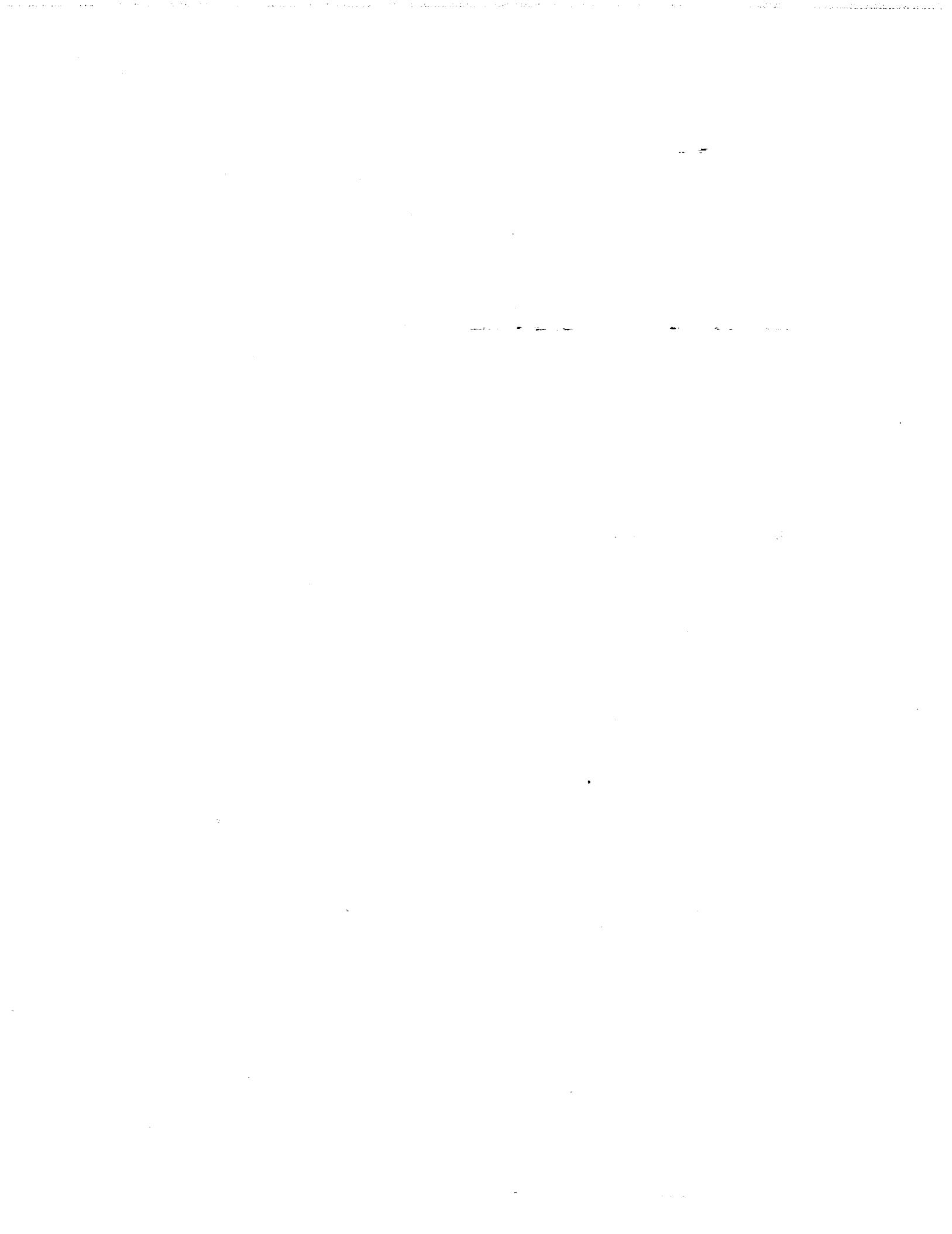


Exhibit E:
Repayment Plan Agreement Non-Compliance Letter
(pending County Counsel approval)





**County of Los Angeles
DEPARTMENT OF CHILDREN AND FAMILY SERVICES**

425 Shatto Place, Los Angeles, California 90020
(213) 351-5602

PATRICIA S. PLOEHN, LCSW
Director

Board of Supervisors

GLORIA MOLINA
First District

MARK RIDLEY-THOMAS
Second District

ZEV YAROSLAVSKY
Third District

DON KNABE
Fourth District

MICHAEL D. ANTONOVICH
Fifth District

D R A F T

Date

Addressee
Street Address
City, State, Zip

Dear

Your Agency submitted your Fiscal Corrective Action Plan (FCAP) to the Department of Children and Family Services (DCFS) on (date XXXXX), as a response to the fiscal audit performed by the Auditor-Controller (A-C).

As part of the FCAP, a repayment plan was established with DCFS, the agreement was approved and signed by your Agency. Our records indicate that your Agency has not adhered to the agreed repayment plan.

As stated in the "Guidelines Regarding DCFS' Fiscal Audit Resolution Process," which was provided to your Agency by the A-C as part of the exit review conference:

"7. Once repayment plans have been establish, Contractors are required to adhere to the plan. Failure to do so will result in DCFS referring the account as uncollectable to the Treasurer-Tax Collector (TTC), in accordance with the County Fiscal Manual and issuance of a "Do Not Refer" or "Do Not Use" status."

Unless your Agency brings your delinquent payment in the amount of \$XXXXXX up to date, this letter serves as a 72 hour notice of DCFS' intention to refer your Agency as an uncollectable account to the TTC.

Furthermore, your Agency might be placed on a restricted status, including but not limited to "Hold," "Do Not Refer" or "Do Not Use" status. You must contact (Financial Assistant) at 213-351-3212, to avoid further action.

Your prompt attention to this matter will be greatly appreciated.

Sincerely,

XXXXXXXXXXXXXXXXXX

XX/amt

"To Enrich Lives Through Effective and Caring Service"

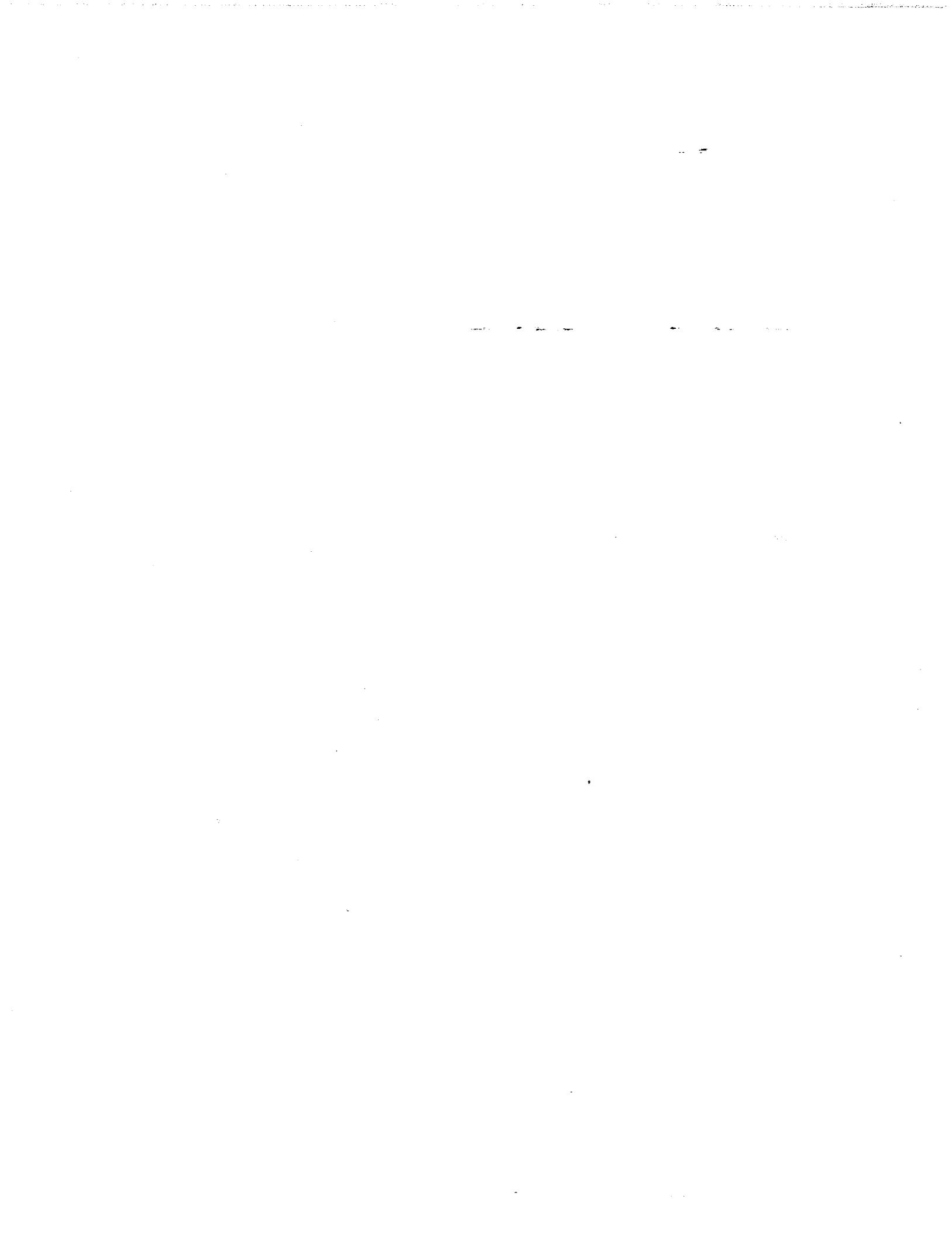
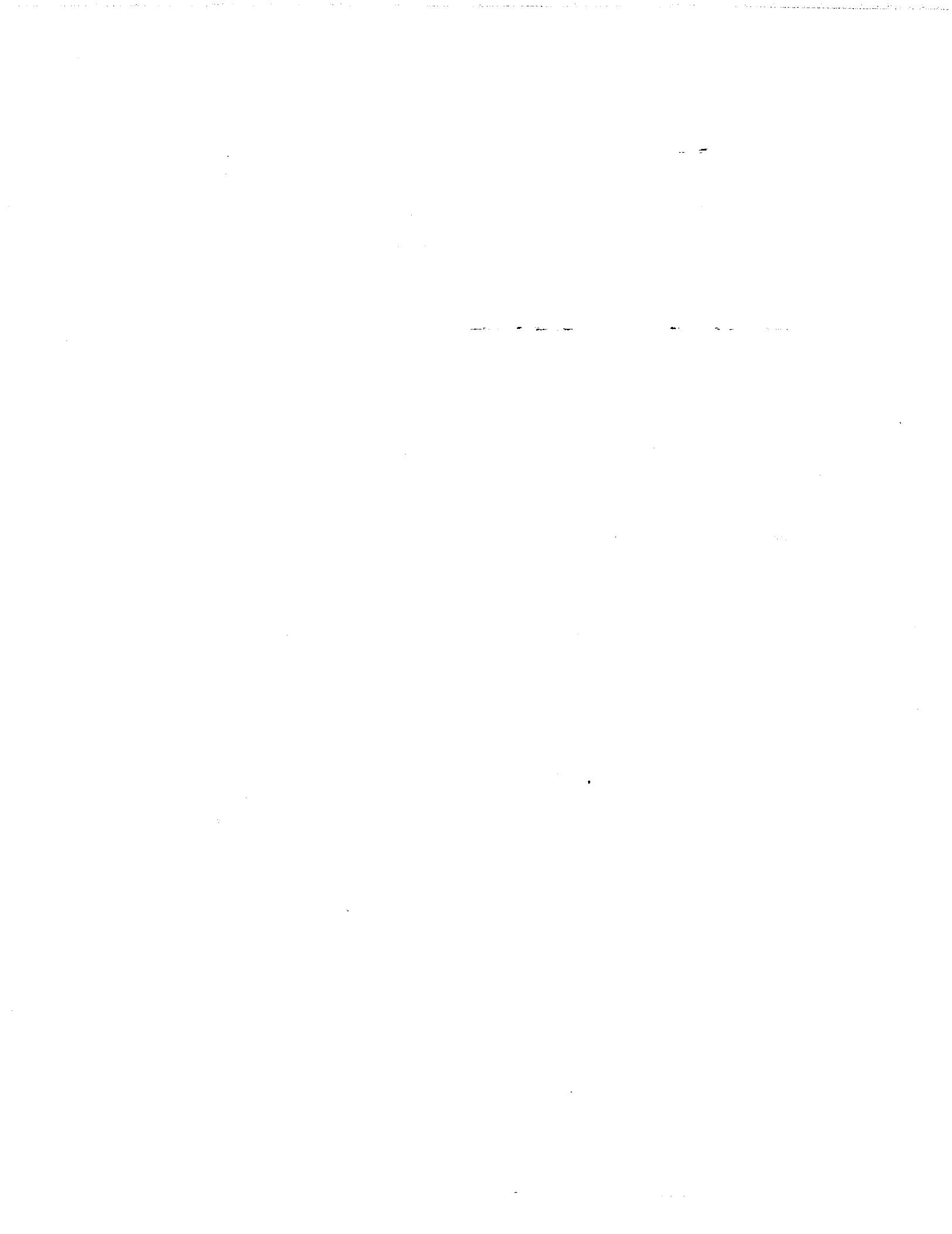


Exhibit F:
Guidelines Regarding Fiscal Audit Resolution



**GUIDELINES REGARDING DCFS' FISCAL AUDIT RESOLUTION PROCESS
(FISCAL CORRECTIVE ACTION PLAN [FCAP])
AND APPEAL REQUIREMENTS
FISCAL OPERATIONS DIVISION, DCFS**

The purpose of the fiscal audit is to ensure that foster care monies are appropriately spent to provide necessary care and services to the children placed by DCFS and served by the Agency (Contractor). Contractors are required to expend foster care funds on reasonable and allowable expenditures in providing the necessary care and services, as specified in the Foster Care Agreement.

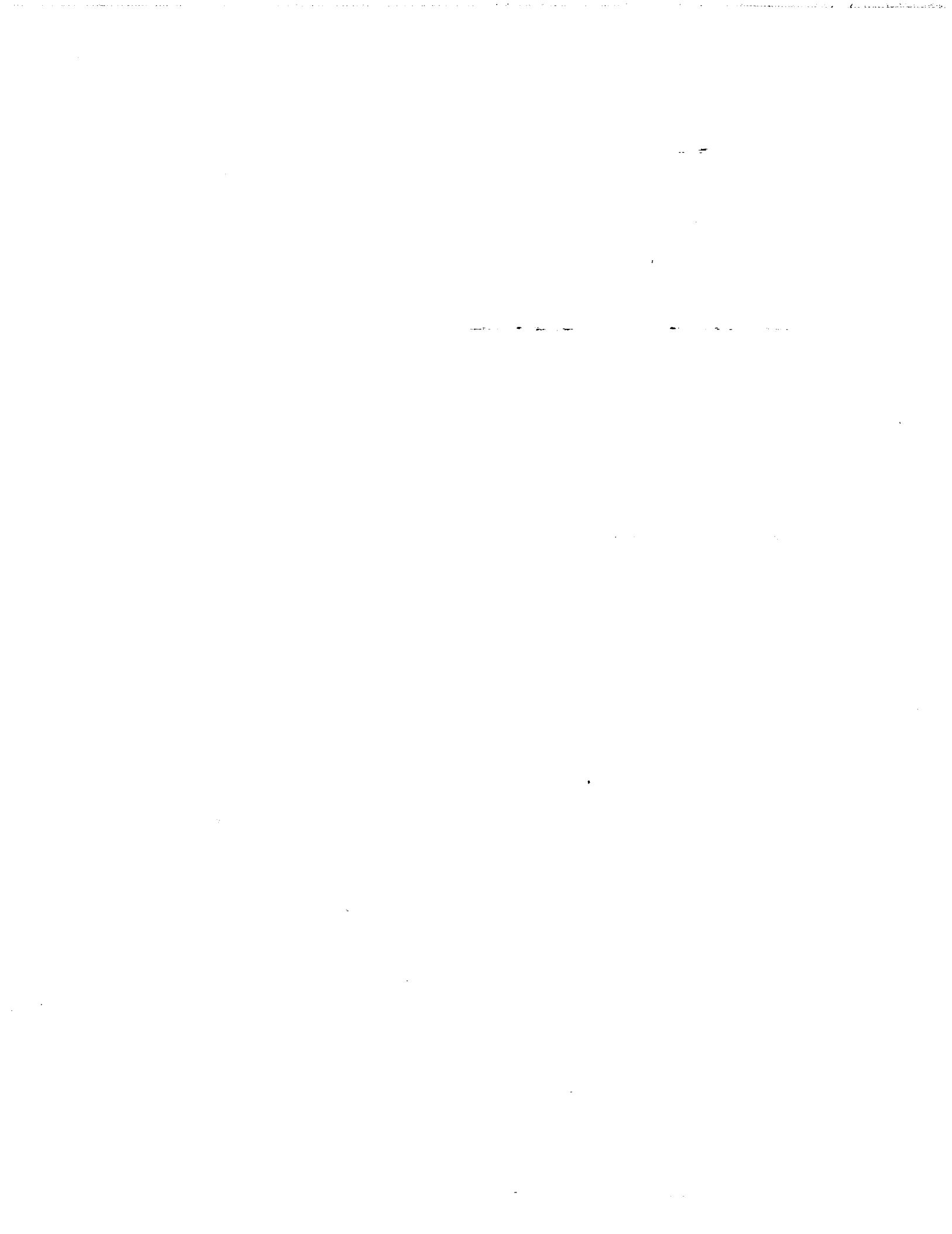
DCFS' role is to ensure that the appropriate internal controls have been established to address the audit recommendations. With regard to questioned costs, DCFS' responsibility is to resolve costs based primarily on new documentation not previously provided to the Auditor-Controller. However, if the Contractor feels strongly that the Auditor-Controller rejected documentation that did have merit, DCFS will look at that documentation.

The determination of reasonable and allowable expenditures shall be in accordance with all federal, state, and local laws, regulations, policies and procedures including but not limited to the California Department of Social Services' Manual of Policies and Procedures (i.e., Sections 11404, 45 CFR 74.27, and OMB Circular A-122). Any AFDC funds not expended in accordance with the above will be disallowed on audit and will require repayment by Contractor. Any dispute regarding repayment of funds is subject to the provisions outlined in the Agreement under the Dispute Resolution Section.

Fiscal Corrective Action Plan Requirements:

1. The Contractor is required to submit a response and corrective action plan within 30 calendar days of the date of issuance of the Auditor-Controller's draft audit report to the Department of Children and Family Services (DCFS). The response must address each of the findings affecting the agency's operations, including compliance/internal control issues and identified questioned costs. The response must also specify agreements/disagreements with each finding and the reasons for such. In addition, any corrective actions planned or already taken should be included. The Agency may appeal any disputed fiscal audit findings by submitting a written appeal to the DCFS Fiscal Monitoring Section, 425 Shatto Place, Room 304, Los Angeles, CA 90020, within 30 calendar days of the audit report issuance date in accordance with the Agreement.

Please note that DCFS may take adverse action against a Contractor for failure to submit a corrective action plan and/or failure to implement the corrective action.



2. DCFS will review and evaluate the Contractor's response. **Within 45 days from issuance of the Auditor-Controller's report, DCFS will provide a response to the Contractor indicating whether the FCAP is appropriate and/or requires an addendum.** DCFS' response will address the need to develop an action plan to resolve questioned costs, overpayments, and other amounts due the County.
3. DCFS will allow the Agency a maximum of one written response and one fiscal corrective action plan addendum **within 60 calendar days of issuance of the Auditor-Controller's report.** DCFS must receive all input from the Contractor within this timeframe. Based on this information, DCFS will make its final decision regarding the amount the agency owes the County.
4. **Within 75 calendar days of issuance of the Auditor-Controller's report,** DCFS will provide the Contractor, Board of Supervisors' Audit Committee (Attention: Martha Littlefield), Auditor-Controller and the Auditor-Controller's Audit Division (Attention: Mike McWatters) with a copy of our written response to the Contractor detailing the proposed or final resolution to all findings contained in the report. DCFS will identify the disposition of all audit findings disputed and/or appealed by the agency and any disallowed costs.
5. Exceptions to these timeframes will be granted for extraneous circumstances only. Requests for exceptions must be in writing. If after two attempts the Agency fails to appropriately address the questioned costs or does not cooperate in establishing a repayment agreement, DCFS will refer the account as uncollectable to the Treasurer-Tax Collector in accordance with the County Fiscal Manual. Further action includes determining if the agency should be placed on restrictive status including but not limited to "Hold," "Do Not Refer" or "Do Not Use" status.
6. On a quarterly basis DCFS will submit an Audit Summary Report to the Board of Supervisors' Audit Committee and Office of the Auditor-Controller. The quarterly summary report will detail the status of all unresolved questioned costs and DCFS' efforts to collect disallowed costs.
7. Once repayment plans have been established, Contractor's are required to adhere to the plan. Failure to do so will result in DCFS referring the account as uncollectable to the Treasurer-Tax Collector in accordance with the County Fiscal Manual and issuance of a "Do Not Refer" or "Do Not Use" status.

Event	+Days	Due Date
Date of exit conference/audit report issued		
Date Contractor's report due to DCFS	+30	
Date DCFS written response due	+45	
Date all info must be received from Contractor	+60	
Date DCFS report due to the Board	+75	

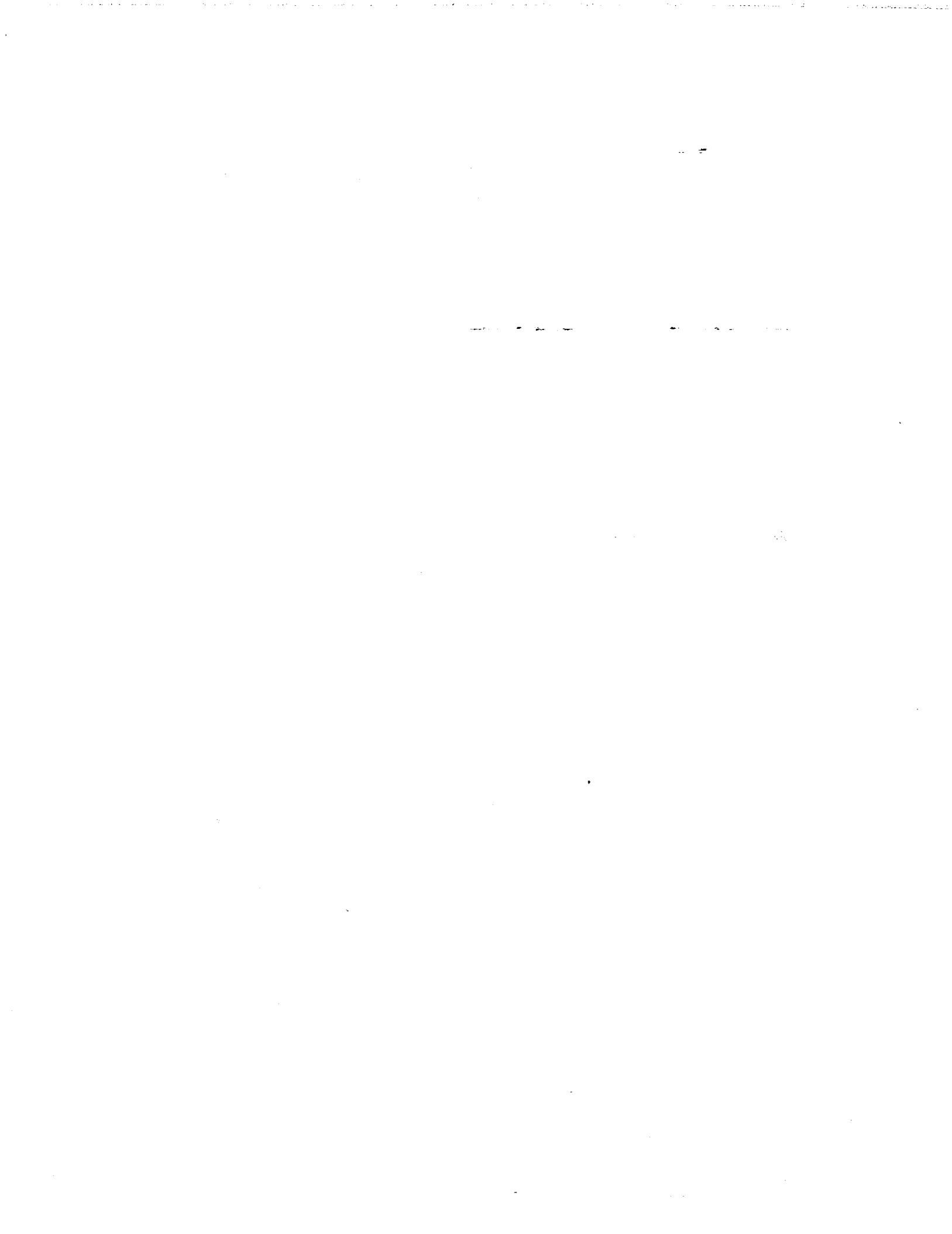
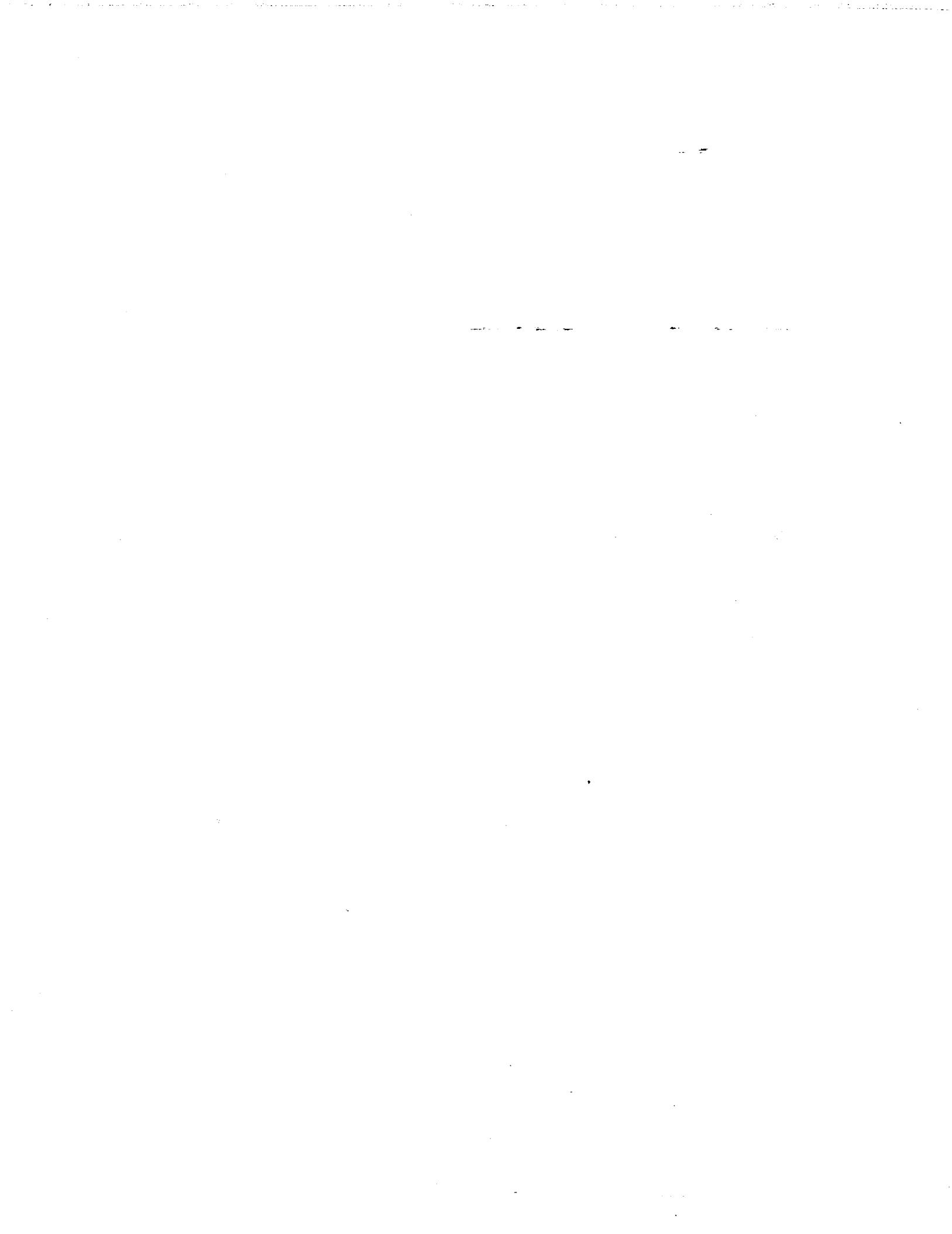


Exhibit F:
Guidelines Regarding Fiscal Audit Resolution
(current)



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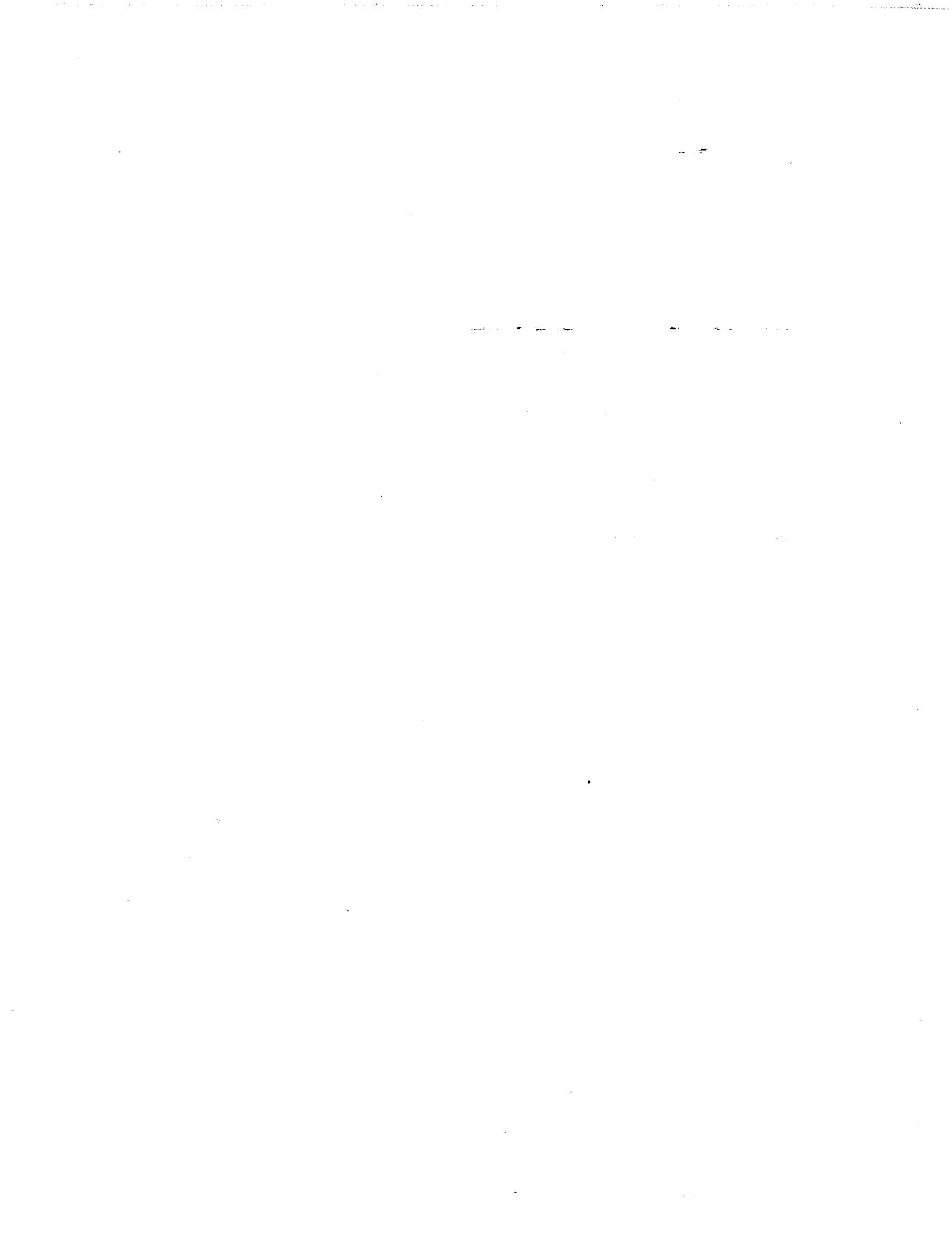
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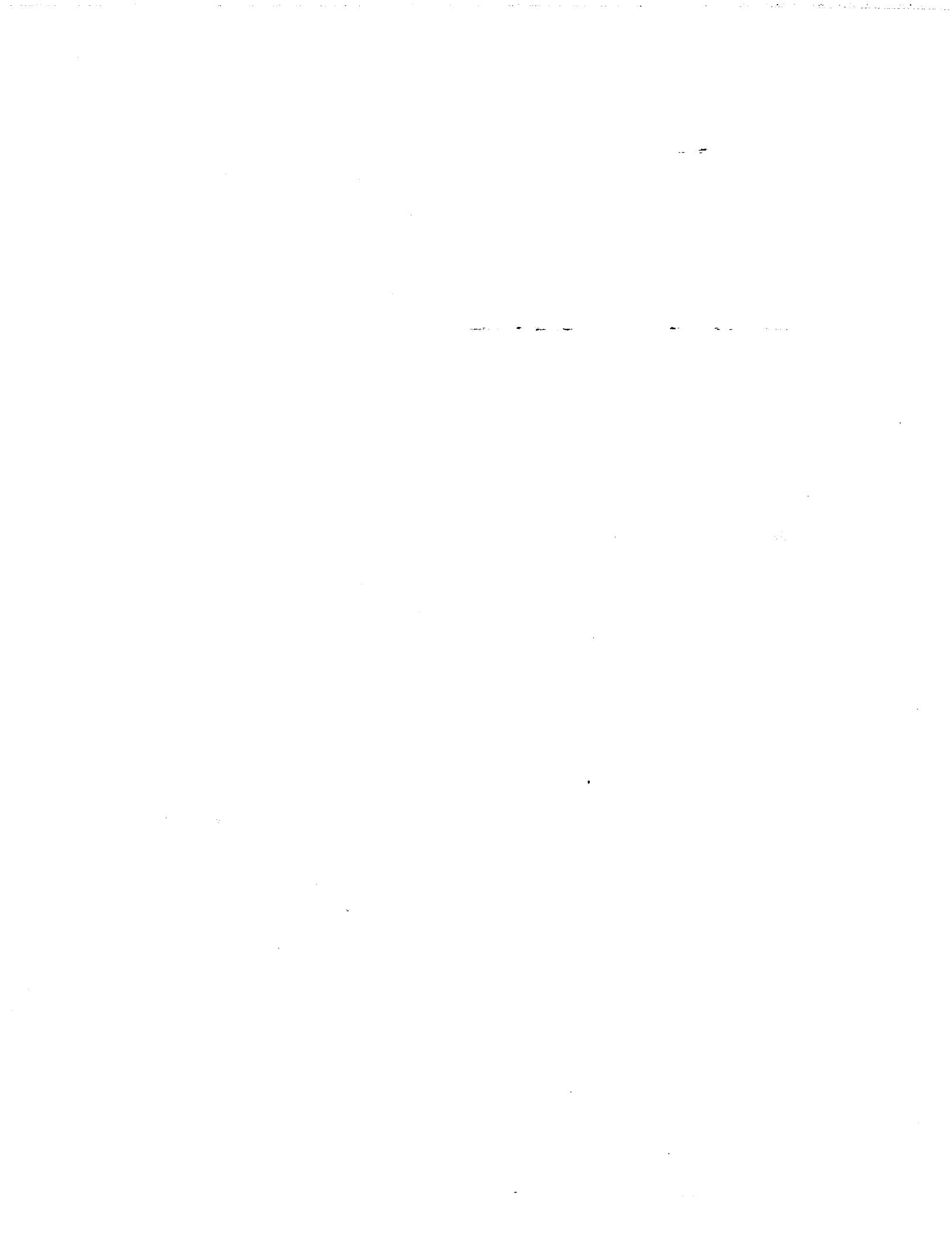
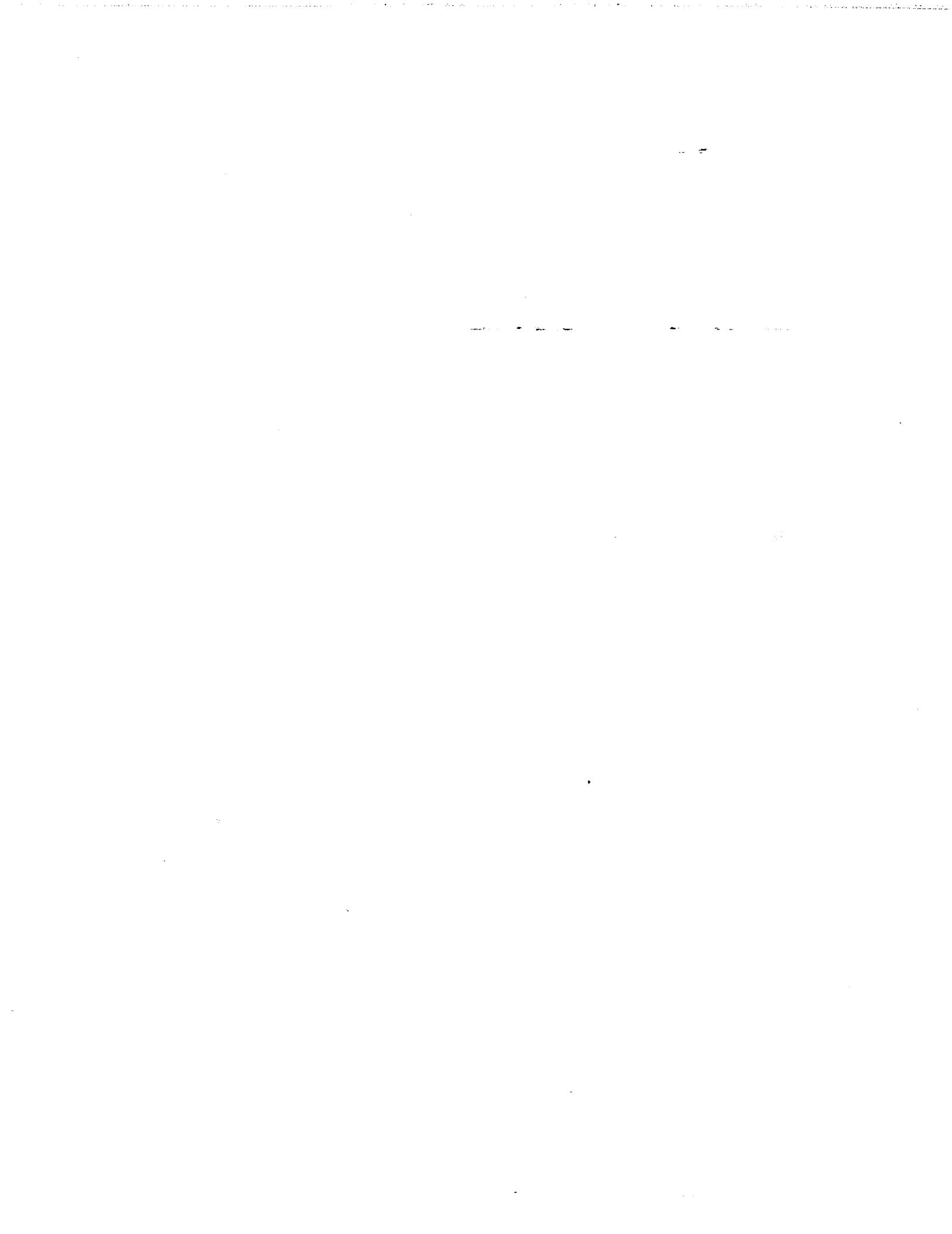
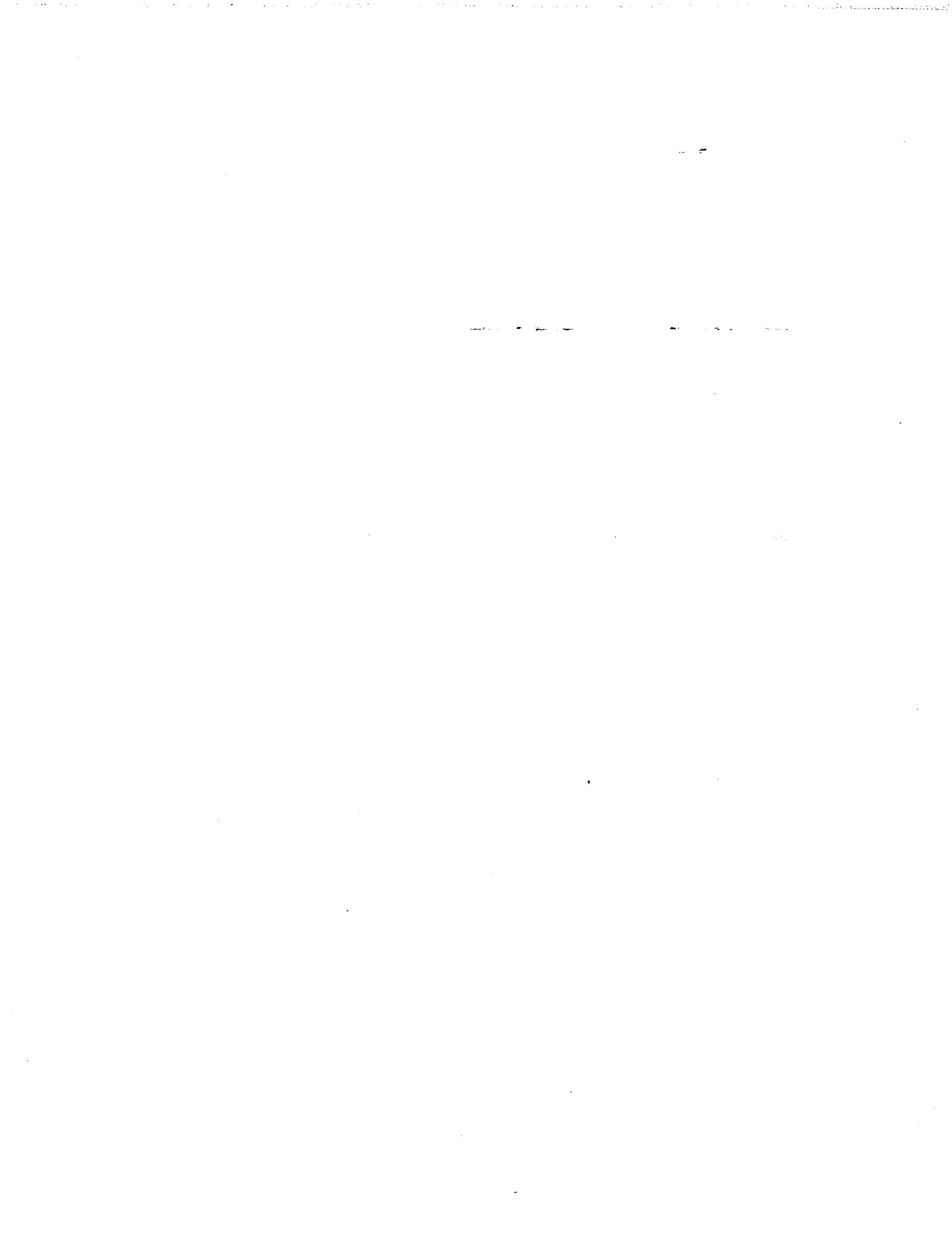


Exhibit G:
Contracted Group Home/Foster Family Agencies



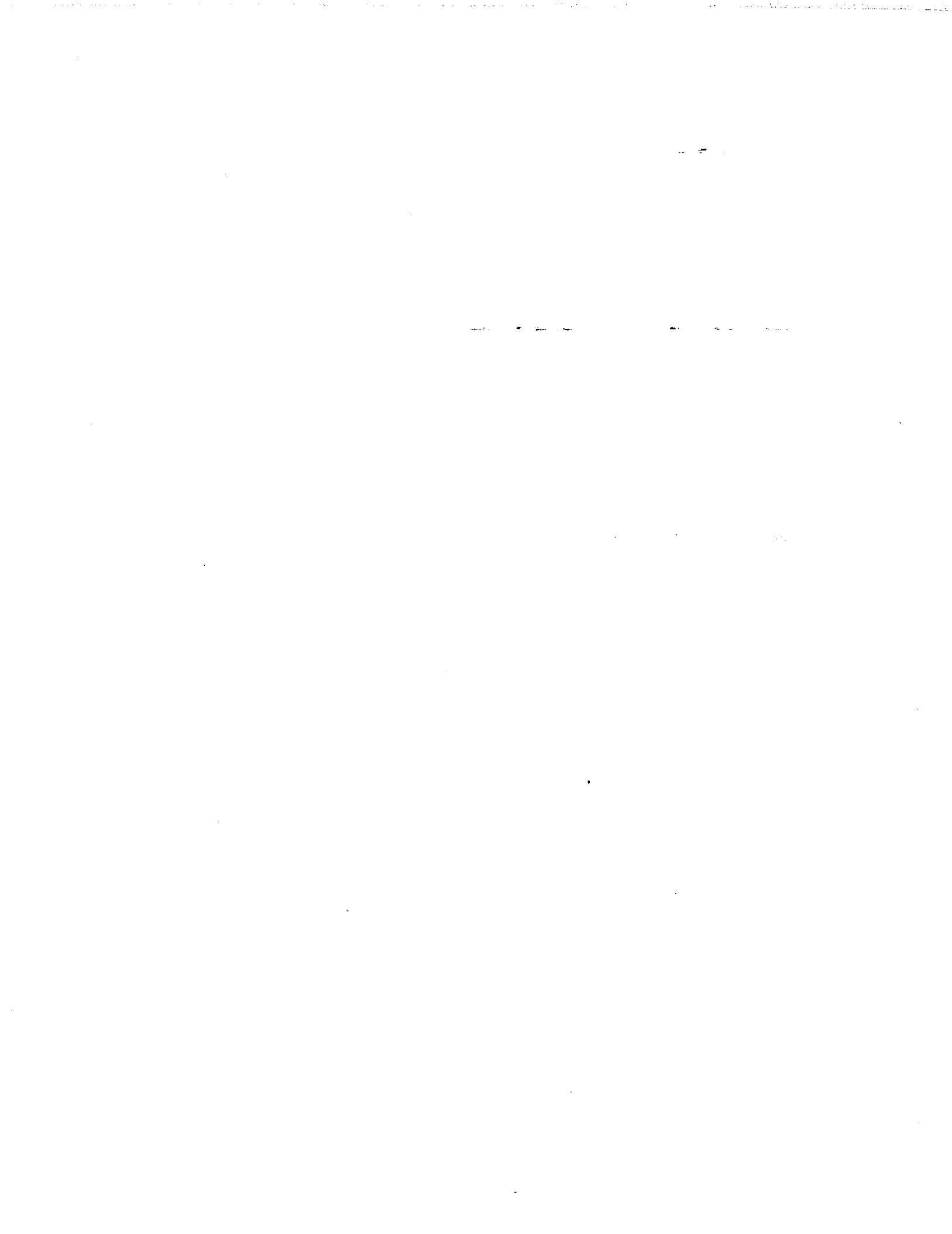
CONTRACTED Foster Family Agencies (FFAs) and Group Homes (GHs)
 by Supervisorial Districts and ACHSA Membership
 (based on membership listed on ACHSA website)

Contract Type	Contractor Name	ACHSA Member	Supervisorial District (HQ)- Where Corporate HQ is Located
FFA	Bienvenidos Children's Center	Y	1
FFA	Children's Bureau of Southern California	Y	1
FFA	Edgerton Youth Center Inc.	N	
FFA	Elite Care Homes Inc.	Y	1
FFA	Holy Family Services Adoption and Foster Care	N	1
FFA	Nuevo Amanecer Latino Children's Services	N	1
FFA	Optimist Boys Home and Ranch	Y	1
FFA	Southern California Foster Family Agency	Y	1
FFA	Teen's Happy Homes	N	1
GH	B & I Group Home	N	1
GH	DGI Services, Inc. d.b.a. Alannah Foster Family Agency and Homes		
GH	Closed 11/7/2008)	N	1
GH	Edgerton Youth Center Inc.	N	1
GH	Elite Care Homes Inc.	N	
GH	Luvlee's Residential Care d.b.a. New Dawn Group Home	N	1
GH	Maryvale	Y	1
GH	Optimist Boys Home and Ranch	N	1
GH	St. Anne's Maternity	N	1
GH	Teen's Happy Homes	N	1
GH	The Salvation Army, Inc.	N	1
GH	Touch a Life Foundation	N	1
GH	Whitney Center Inc.	N	
FFA	A&W Friendship Homes d.b.a. Zenith Youth Homes	N	2
FFA	Children's Institute Inc.	Y	2
FFA	Counseling & Research Associates d.b.a. Masaria Home	Y	2
FFA	Developmental Dynamics Family Service, Inc.	N	2
FFA	Excel Family Intervention Programs***	N	2
FFA	Families for Children	N	2
FFA	Family Centered Model for Homes	N	2
FFA	Guardians of Love	N	2
FFA	Institute for Black Parenting	N	2
FFA	Secure Transitions	N	2
FFA	South Bay Bright Future, Inc.	N	2
FFA	The Urban Child Institute of Urban Problems	N	2
FFA	United Care Inc.	Y	2
FFA	Vista Del Mar Child and Family Services	Y	2
FFA	Westside Children's Center, Inc.	Y	2
FFA	Wings of Refuge	N	2
FFA	Xavier Psychological Testing & Treatment Center d.b.a. Greatest Love	N	2
GH	Alpha Entrepreneur and Health Foundation d.b.a Sonya Love Guidance Center	N	2
GH	A&W Friendship Homes d.b.a. Zenith Youth Homes Closed 11/7/2008	N	2
GH	Bourne Inc.	N	2



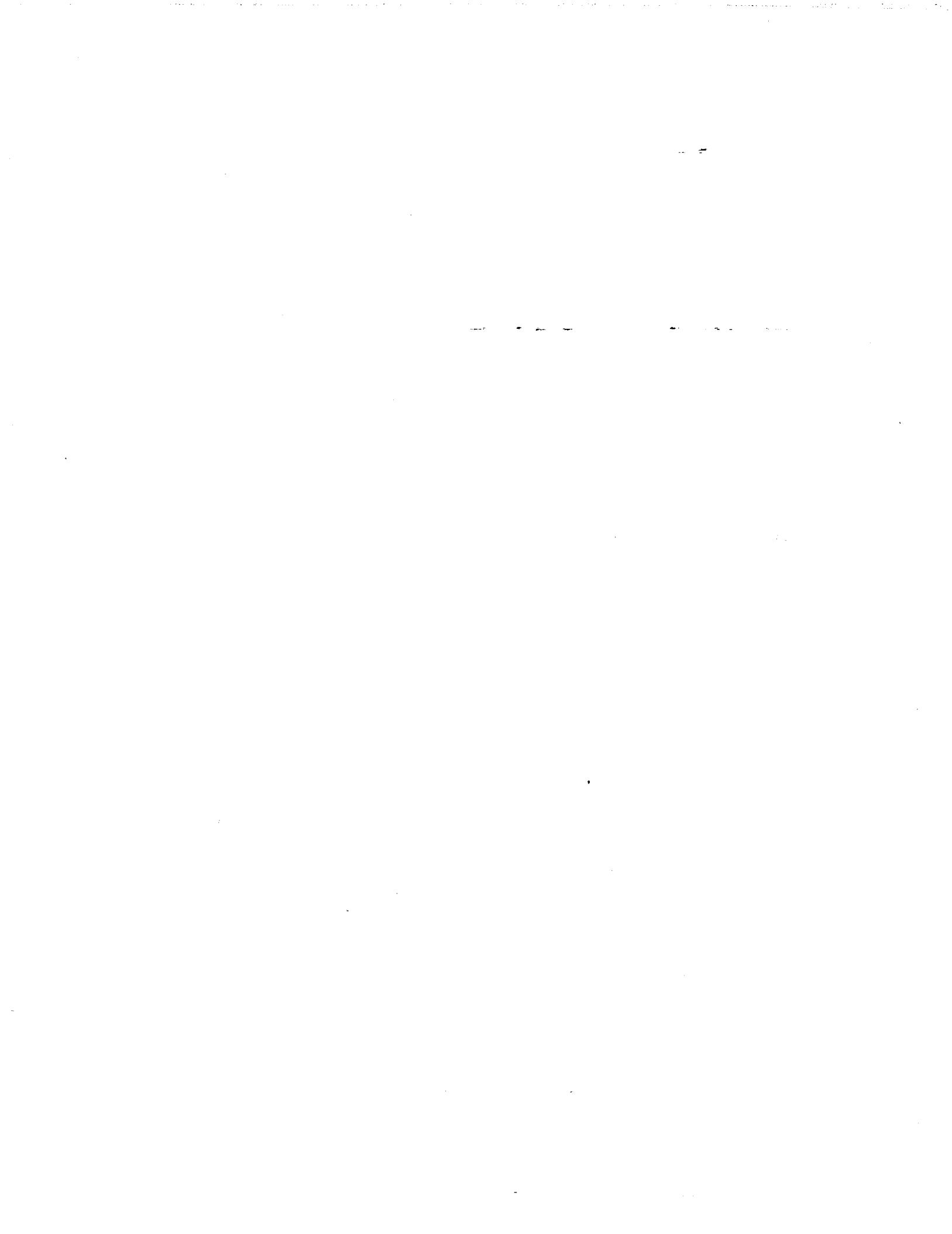
CONTRACTED Foster Family Agencies (FFAs) and Group Homes (GHs)
 by Supervisorial Districts and ACHSA Membership
 (based on membership listed on ACHSA website)

FFA	Bienvenidos Children's Center	Y	1
FFA	Children's Bureau of Southern California	Y	1
GH	Community Youth Sports and Art Foundation	N	2
GH	Counseling & Research Associates d.b.a. Masada Home	Y	2
GH	Cunningham's Group Home	N	2
GH	Deliann-Lucile Corporation d.b.a. Delilu Achievement Home	N	2
GH	Drice House, Inc.	N	2
GH	Fred Jefferson Memorial Home for Boys	N	2
GH	Ha're John's Paradise, Inc.	N	2
GH	Humanistic Foundation, Inc. d.b.a. New Concept Group Home	N	2
GH	Junior Blind of America	Y	2
GH	Little People's World, Inc.	N	2
GH	Mozell Pennington Boys Center	N	2
GH	New Outlook Boys Home	N	2
GH	O'Conner and Atkins Group Home	N	2
GH	Pinnacle Foundation, Inc.	N	2
GH	Positive Path Youth Development Center	N	2
GH	Sand Hill Group Home, Inc.	N	2
GH	South Bay Bright Future, Inc.	N	2
GH	T & T Home for Boys, Inc.	N	2
GH	The Dangerfield Institute of Urban Problems	N	2
GH	Turmont Home for Boys	N	2
GH	Vista Del Mar Children Family Services	Y	2
GH	Washington-Hancock Home for Girls	N	2
FFA	Hamburg Home d.b.a. Aviva Family and Children's Services	Y	3
FFA	Inner Circle Foster Family Agency	N	3
FFA	Penny Lane Centers	Y	3
FFA	The Village Family Services	N	3
GH	Children Are Our Future	N	3
GH	Children's Homes of Southern California	N	3
GH	Childs' Homes for Children, Inc.	N	3
GH	Dubnoff Center for Child Development and Educational Therapy	Y	3
GH	Hamburg Home d.b.a. Aviva Family and Children's Services	Y	3
GH	Human Services Network d.b.a. Human Services Association	N	3
GH	Los Angeles Youth Network	N	3
GH	Pacific Lodge Youth Services, Inc.	Y	3
GH	People Like Us	Y	3
GH	Phoenix Houses of Los Angeles, Inc.	Y	3
GH	Project Six d.b.a. The Help Group	Y	3
GH	The Dream Catcher Foundation	N	3
FFA	California Institute of Health & Social Services	N	4
FFA	Childnet Youth and Family Services	Y	4
FFA	Families Uniting Families	Y	4
FFA	Ninos Latinos Unidos, Inc.	N	4
GH	Bayfront Youth and Family Services, formerly H.V. Group Home	N	4
GH	Dream Home Care	N	4
GH	Fleming and Barnes Inc. d.b.a. Dimondale Adolescent Care	N	4
FFA	America Care	N	5
FFA	David and Margaret Home, Inc.	Y	5
FFA	Five Acres The Boys' and Girls' Aid Society of Los Angeles County	Y	5



CONTRACTED Foster Family Agencies (FFAs) and Group Homes (GHs)
 by Supervisorial Districts and ACHSA Membership
 (based on membership listed on ACHSA website)

FFA	Bienvenidos Children's Center	Y	1
FFA	Children's Bureau of Southern California	Y	1
FFA	Futuro Infantil Hispano	N	5
FFA	Hathaway-Sycamores Child and Family Services	Y	5
FFA	Latino Family Institute	N	5
FFA	MCKINLEY CHILDREN'S CENTER INC d.b.a. McKinley Boys Home	Y	5
FFA	Rosemary Children's Services	Y	5
FFA	Serenity Infant Care Homes	N	5
FFA	West Covina Foster Family Agency d.b.a. Homes 4 Hope	N	5
GH	Careprovider.org	N	5
GH	Casa Editha Foundation, Inc. d.b.a. Ava Lyn's Group Home	N	5
GH	David and Margaret Home, Inc.	Y	5
GH	Five Acres, The Boy Scout's Care Society of Los Angeles County	Y	5
GH	Garces Residential Care Services	N	5
GH	Hathaway-Sycamores Child and Family Services	Y	5
GH	Heritage Group Homes	N	5
GH	Hillsides	Y	5
GH	Leroy Haynes Center For Children and Family Services	Y	5
GH	LifeCircles Unlimited d.b.a.Lifecircle Group Home	N	5
GH	Macro Homes Inc.	N	5
GH	MCKINLEY CHILDREN'S CENTER INC d.b.a. McKinley Boys Home	Y	5
GH	Moore's Cottage	N	5
GH	Murrell's Farm and Boys Home	N	5
GH	Pioneer Boys Ranch	N	5
GH	Rancho San Antonio Boys Home, Inc.	N	5
GH	Rosemary Children's Services	Y	5
GH	San Gabriel Children's Center	Y	5
GH	Strickland Family Homes	N	5
GH	The House of Bethesda	N	5
GH	Turning Point Group Home for Girls, Inc. d.b.a. Face to Face	N	5
GH	WEST COVINA FOSTER FAMILY AGENCY d.b.a. Homes 4 Hope	N	5
GH	West Covina Group Corporation	N	5
GH	You are the Difference Foundation, Inc. d.b.a. Loving Life Home	N	5
GH	Florence Crittenton Services of Orange County, Inc.	N	N/A
FFA	Alliance Human Services	N	NIC
FFA	Alpha Treatment Center	N	NIC
FFA	Aspiranet (formerly Moss Beach Homes)	Y	NIC
FFA	Beta Foster Care	N	NIC
FFA	Canyon Acres Children and Family Services	N	NIC
FFA	Childhelp	Y	NIC
FFA	Concept 7	Y	NIC
FFA	Covenant Community Services Inc.***	N	NIC
FFA	FamiliesFirst, Inc.	Y	NIC
FFA	Florence Crittenton Services of Orange County, Inc. d.b.a. Crittenton Services	N	NIC
FFA	Hanna's House	N	NIC
FFA	Kinship Center	N	NIC
FFA	Koinonia Foster Homes	N	NIC
FFA	Olive Crest Treatment Centers Inc. d.b.a. Olive Crest	Y	NIC
FFA	Psych Med Inc., d.b.a. Hudson Lyndsey FFA	N	NIC



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 by Supervisorial Districts and ACHSA Membership
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FFA	Bienvenidos Children's Center	Y	1
FFA	Children's Bureau of Southern California	Y	1
FFA	Children's Bureau Services	N	NIC
FFA	Walden Environment	N	NIC
GH	Ashe Inc	N	NIC
GH	Boys Republic	N	NIC
GH	Boys Town California	Y	NIC
GH	Childhelp	N	NIC
GH	Diakonia, Inc.	N	NIC
GH	Downs and Martin Children's Services	N	NIC
GH	Fields Comprehensive Youth Services	N	NIC
GH	Future Stars Inc.	N	NIC
GH	Guiding Light Home for Boys	N	NIC
GH	Mary's Shelter	N	NIC
GH	Olive Crest Treatment Centers Inc. (includes Olive Crest)	Y	NIC
GH	Orange County Children's Foundation, Inc.	N	NIC
GH	Paragon Center, Inc.	N	NIC
GH	Perfect Image Youth Center	N	NIC
LEGEND:			
	signifies organization has both FFA and GH contracts		
NIC	Not in Los Angeles County		

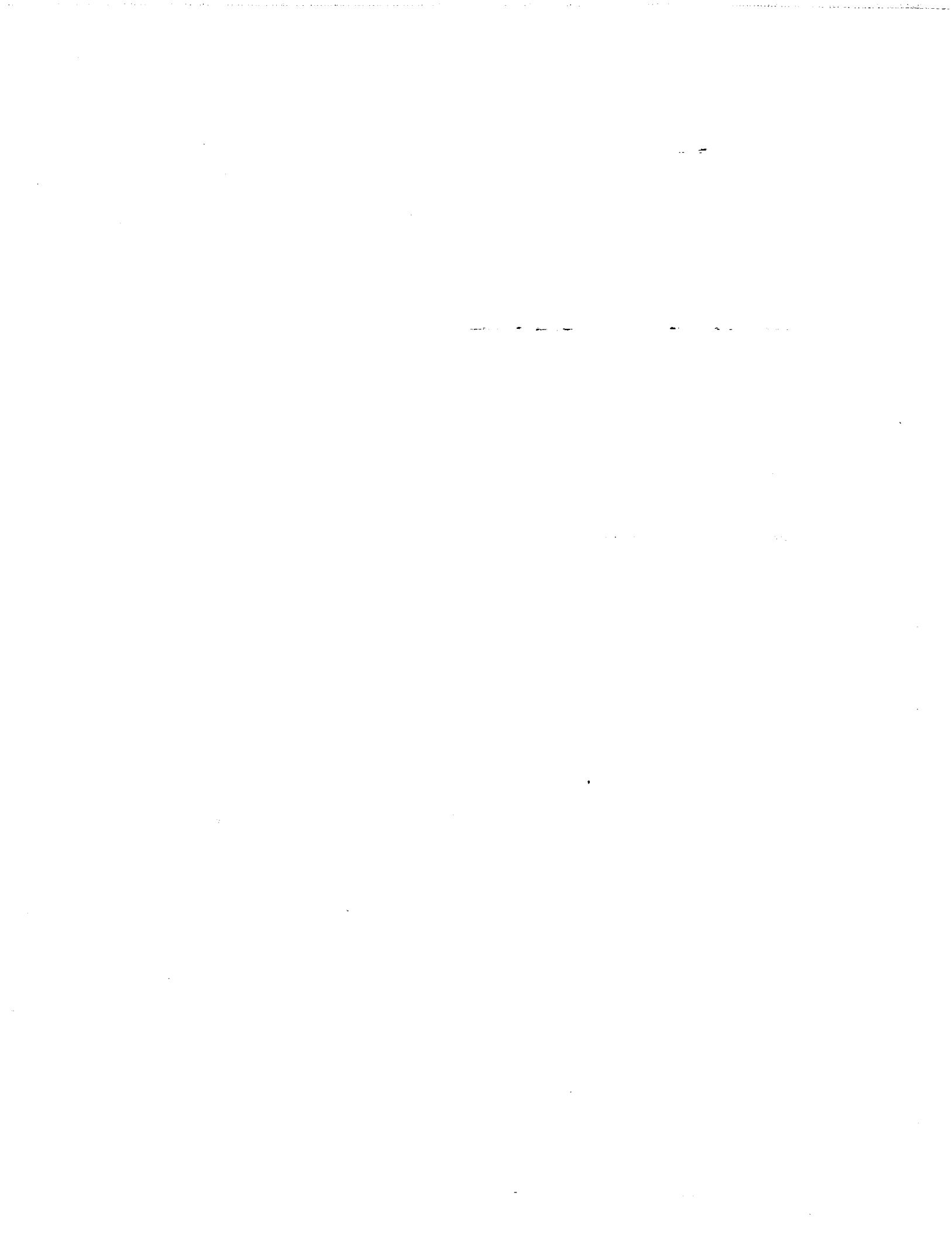
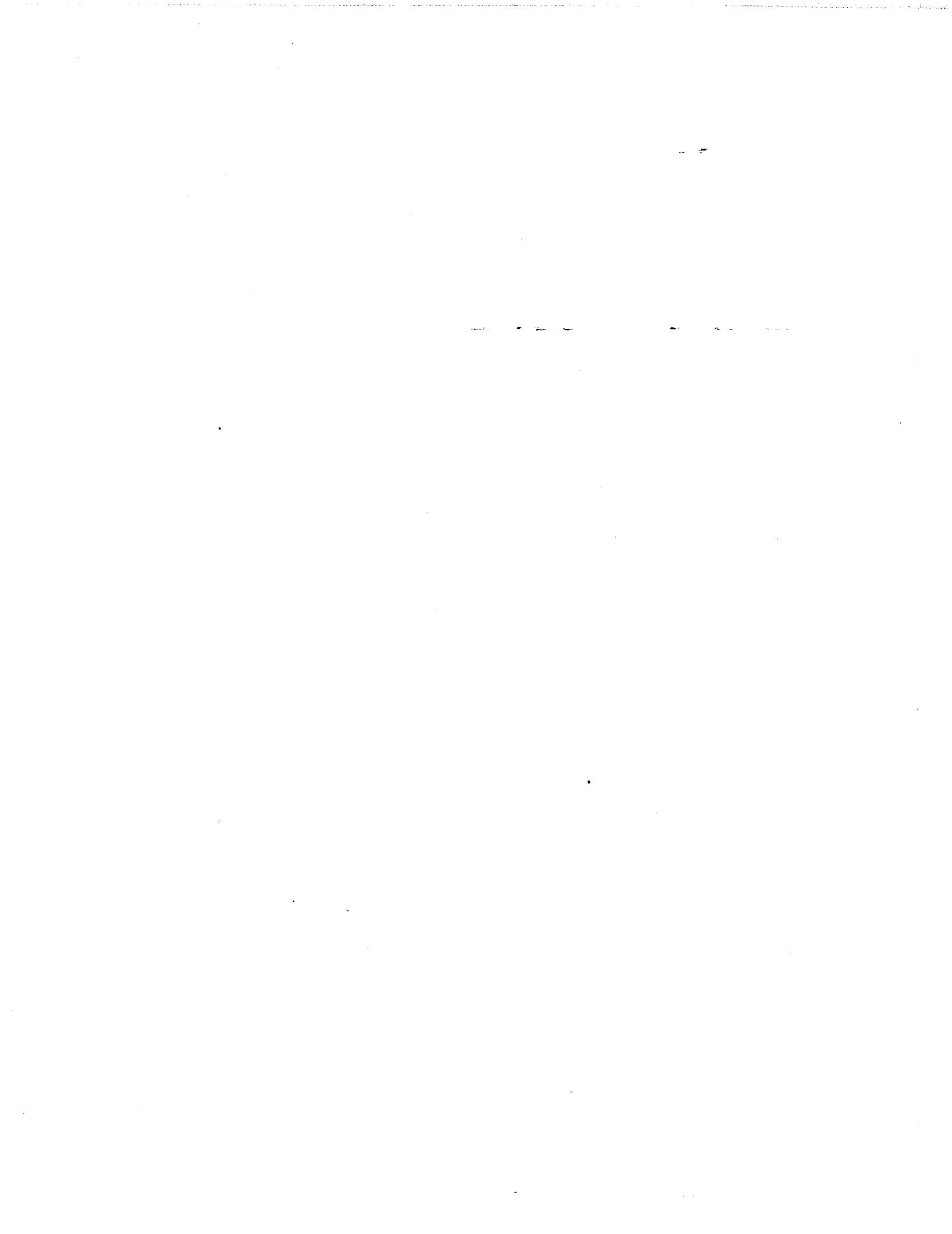


Exhibit H:
California County Code, Los Angeles (2.52.040
Treasurer—Additional Duties)

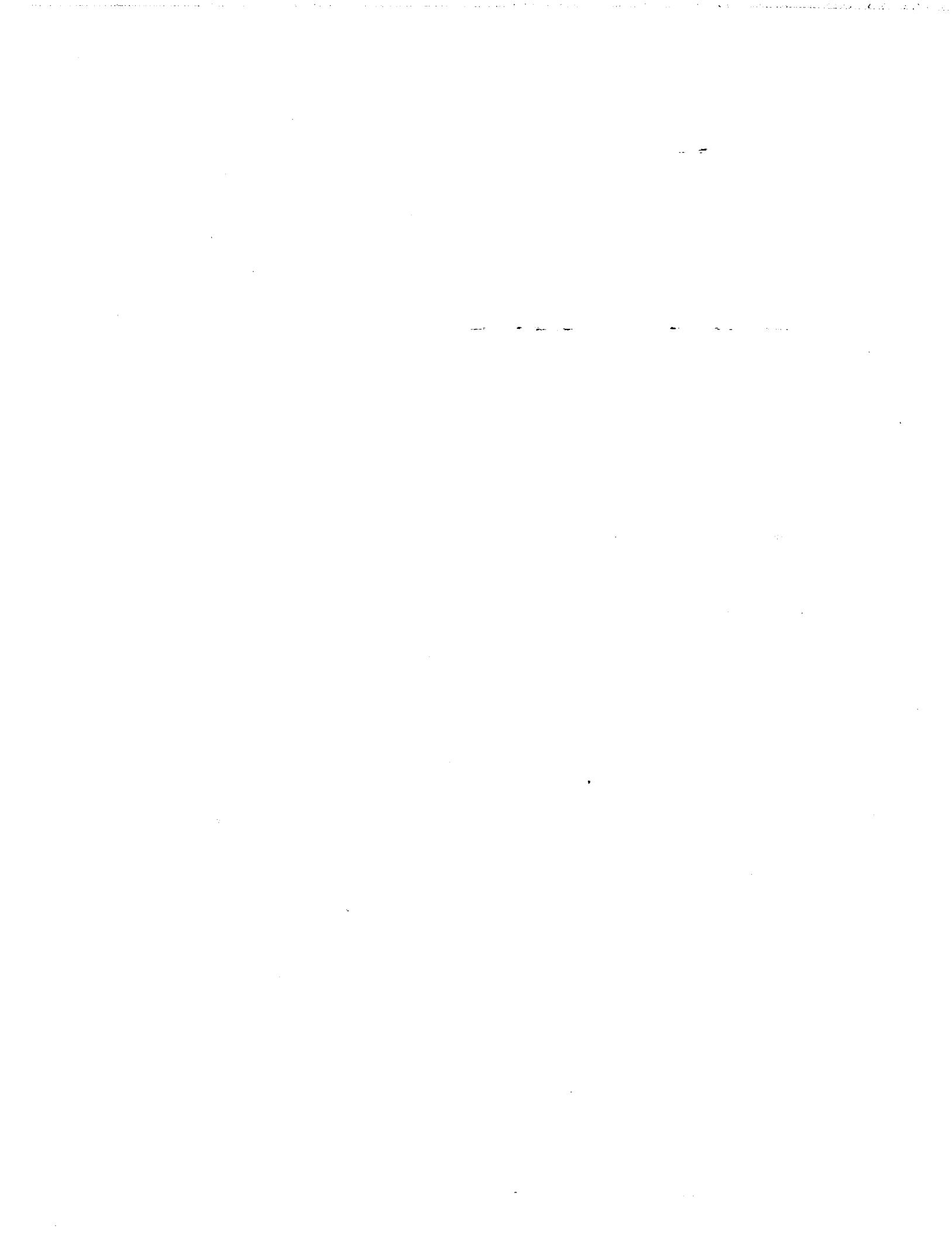


Los Angeles, California County Code

2.52.040 Treasurer--Additional duties.

Under the direction and supervision of the board and subject to its direction, the additional duties of the treasurer shall be as follows:

- A. To provide centralized collection services for delinquent accounts receivable to all county departments except for the department of health services. The director of the department of health services shall provide collection services for delinquent accounts receivable arising from the provision of medical care in county medical and health facilities as set forth in Section 2.76.045;
- B. To develop and maintain centralized billing and collection systems for county departments and functions except for the department of health services. The director of the department of health services shall develop and maintain a billing and collection system as to delinquent accounts receivable arising from the provision of medical care in county medical and health facilities as set forth in Section 2.76.045;
- C. To develop a uniform collection program and make recommendations to the board of supervisors for the consolidation of the collection functions of the various county departments, the Superior Court and municipal courts, and other districts or entities into one centralized activity designed to maximize the utilization of personnel, intensify collection efforts, and eliminate redundant and nonproductive activities;
- D. To monitor, collect and provide cash management controls on all revenue due the county for state and federal grant and subvention programs, and contract city services;
- E. To work with county departments and the chief administrative office to ensure that all potential revenue areas are considered; and to develop appropriate systems to handle county revenue collections;
- F. To develop a centralized and automated recordkeeping system for delinquent accounts, except for delinquent accounts arising from the provision of medical care in county medical and health facilities, which authority shall vest in the director of the department of health services pursuant to Section 2.76.045;
- G. In cooperation with the chief administrative office and auditor-controller, to develop, communicate and monitor cash management policies and remittance processing systems for all county departments, as they relate to the timely deposit of funds into the county treasury pool;
- H. With assistance of the auditor-controller, to inspect, review and appraise the handling of cash deposits by all county departments and to determine county departments' compliance with cash management policy, applicable laws, regulations and activities;
- I. To work with county operating departments to revise and update their cash management and collections procedures and assure that all revenue due the county is billed and collected and to determine and approve all acceptable media of payment for any obligation owing to the county; this shall include monitoring of departmental cash management, billing and collection activities to assure compliance with cash management, billing and collection policy, applicable laws and regulations;
- J. To suspend collection efforts on delinquent accounts which he deems to be uncollectible, except for tax and license accounts;
- K. To write off delinquent accounts deemed uncollectible, within board-approved guidelines, except for tax and license accounts;



L. To reduce the amount of liability of accounts by the greater of:

(i) \$15,000; or

(ii) \$75,000, or 50% of the account balance, whichever is less, when necessary to facilitate their collection, except for tax and license accounts and those accounts specified in Section 2.76.046;

M. To establish payment plans as necessary to effect collection of accounts, except for accounts arising from the provision of medical care in county medical and health facilities, which authority shall vest in the director of the department of health services pursuant to Section 2.76.045 and Section 2.76.046, and tax and license accounts;

N. To represent the county in small claims court in collection cases falling within the jurisdiction of said court, except for small claims collection cases arising from the provision of medical care in county medical and health facilities, which authority shall vest in the director of the department of health services pursuant to Section 2.76.045. Nothing in this subsection N shall prevent any other county officer from representing the county in small claims court when so directed by the board;

O. To reduce claims by an amount equal to the current monetary jurisdiction of the small claims court when necessary to facilitate small claims actions, except for small claims actions arising from the provision of medical care in county medical and health facilities, which authority shall vest with the director of the department of health services pursuant to Section 2.76.045;

P. To identify new or expandable sources of county revenue and make recommendations to the board regarding the same;

Q. To make recommendations to the board on all matters pertaining to billing, collection and revenue-producing systems;

R. To keep the chief administrative officer, auditor-controller, and all other departments or entities continually advised regarding the design and operation of systems affecting them;

S. To conduct such other activities as may be required to implement billing, cash management, collection and revenue-producing programs as authorized by the board;

T. To coordinate activities of other county officers, as approved by the board, and as may be required to accomplish the duties set forth in this section;

U. The treasurer shall have the discretion to accept accounts referred from the director of the department of health services for collection or compromise pursuant to Section 2.76.045 or Section 2.76.046;

V. Nothing in this Section 2.52.040 shall be construed as divesting the treasurer of authority to continue any delinquent account collection activities begun on delinquent accounts arising from the provision of medical care in county medical and health facilities prior to the effective date of this ordinance. (Ord. 2006-0027 § 1, 2006; Ord. 2002-0004 § 1, 2002; Ord. 2001-0030 § 1, 2001; Ord. 85-0201 § 1, 1985; Ord. 84-0050 § 1 (part), 1984.)

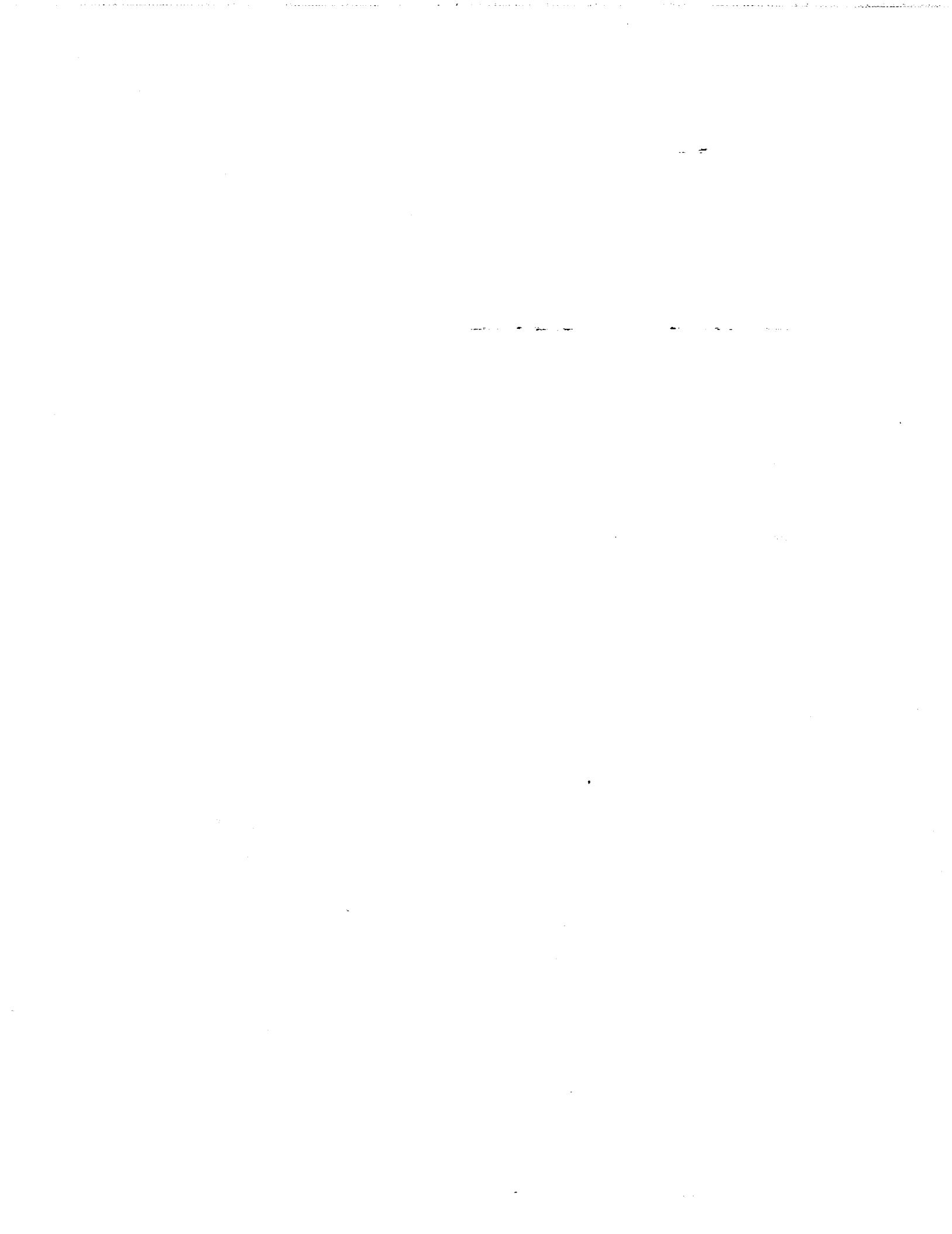
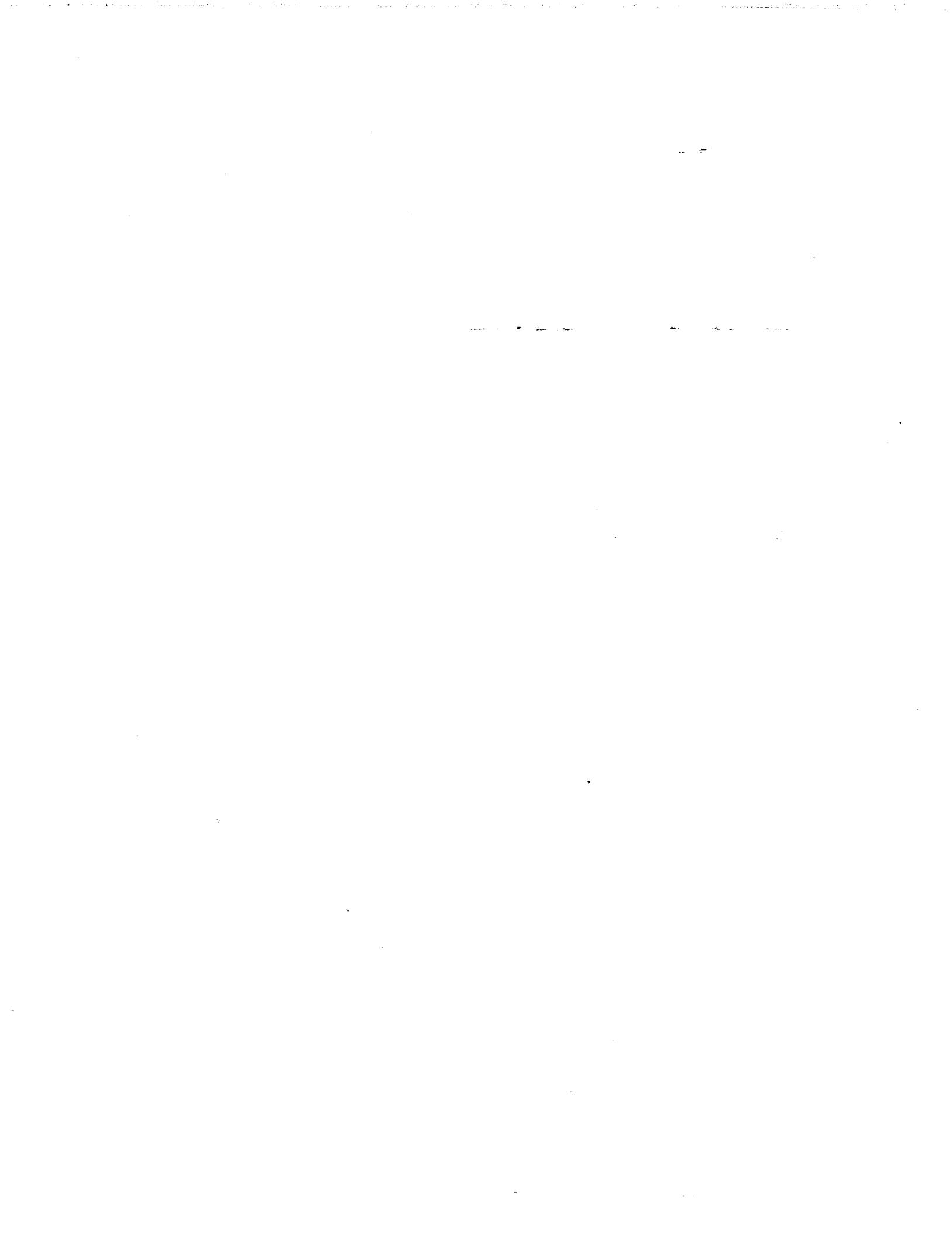


Exhibit H:
California County Code, Los Angeles (2.52.040)
Treasurer—Additional Duties)

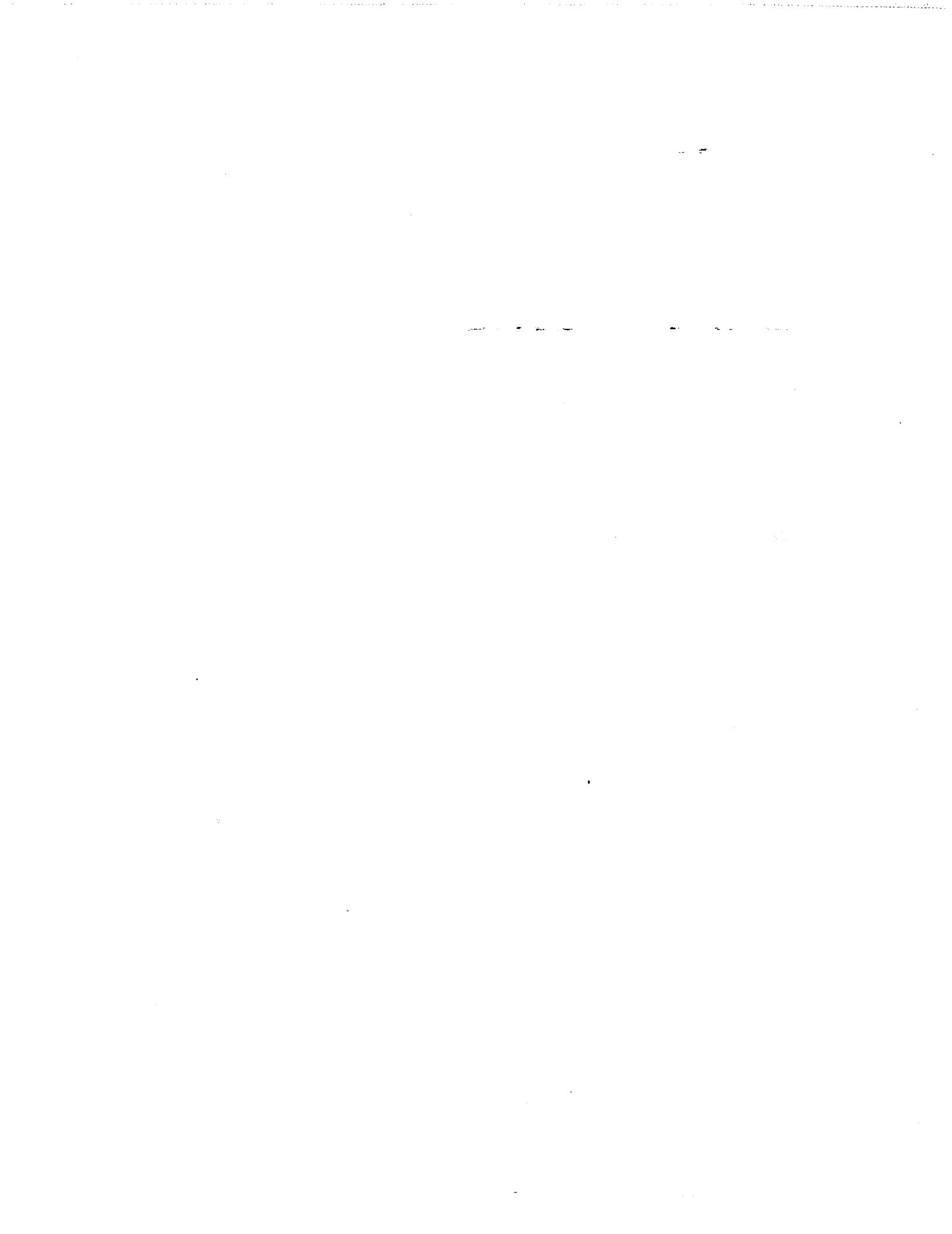


Los Angeles, California County Code

2.52.040 Treasurer--Additional duties.

Under the direction and supervision of the board and subject to its direction, the additional duties of the treasurer shall be as follows:

- A. To provide centralized collection services for delinquent accounts receivable to all county departments except for the department of health services. The director of the department of health services shall provide collection services for delinquent accounts receivable arising from the provision of medical care in county medical and health facilities as set forth in Section 2.76.045;
- B. To develop and maintain centralized billing and collection systems for county departments and functions except for the department of health services. The director of the department of health services shall develop and maintain a billing and collection system as to delinquent accounts receivable arising from the provision of medical care in county medical and health facilities as set forth in Section 2.76.045;
- C. To develop a uniform collection program and make recommendations to the board of supervisors for the consolidation of the collection functions of the various county departments, the Superior Court and municipal courts, and other districts or entities into one centralized activity designed to maximize the utilization of personnel, intensify collection efforts, and eliminate redundant and nonproductive activities;
- D. To monitor, collect and provide cash management controls on all revenue due the county for state and federal grant and subvention programs, and contract city services;
- E. To work with county departments and the chief administrative office to ensure that all potential revenue areas are considered; and to develop appropriate systems to handle county revenue collections;
- F. To develop a centralized and automated recordkeeping system for delinquent accounts, except for delinquent accounts arising from the provision of medical care in county medical and health facilities, which authority shall vest in the director of the department of health services pursuant to Section 2.76.045;
- G. In cooperation with the chief administrative office and auditor-controller, to develop, communicate and monitor cash management policies and remittance processing systems for all county departments, as they relate to the timely deposit of funds into the county treasury pool;
- H. With assistance of the auditor-controller, to inspect, review and appraise the handling of cash deposits by all county departments and to determine county departments' compliance with cash management policy, applicable laws, regulations and activities;
- I. To work with county operating departments to revise and update their cash management and collections procedures and assure that all revenue due the county is billed and collected and to determine and approve all acceptable media of payment for any obligation owing to the county; this shall include monitoring of departmental cash management, billing and collection activities to assure compliance with cash management, billing and collection policy, applicable laws and regulations;
- J. To suspend collection efforts on delinquent accounts which he deems to be uncollectible, except for tax and license accounts;
- K. To write off delinquent accounts deemed uncollectible, within board-approved guidelines, except for tax and license accounts;



- L. To reduce the amount of liability of accounts by the greater of:
 - (i) \$15,000; or
 - (ii) \$75,000, or 50% of the account balance, whichever is less, when necessary to facilitate their collection, except for tax and license accounts and those accounts specified in Section 2.76.046;
- M. To establish payment plans as necessary to effect collection of accounts, except for accounts arising from the provision of medical care in county medical and health facilities, which authority shall vest in the director of the department of health services pursuant to Section 2.76.045 and Section 2.76.046, and tax and license accounts;
- N. To represent the county in small claims court in collection cases falling within the jurisdiction of said court, except for small claims collection cases arising from the provision of medical care in county medical and health facilities, which authority shall vest in the director of the department of health services pursuant to Section 2.76.045. Nothing in this subsection N shall prevent any other county officer from representing the county in small claims court when so directed by the board;
- O. To reduce claims by an amount equal to the current monetary jurisdiction of the small claims court when necessary to facilitate small claims actions, except for small claims actions arising from the provision of medical care in county medical and health facilities, which authority shall vest with the director of the department of health services pursuant to Section 2.76.045;
- P. To identify new or expandable sources of county revenue and make recommendations to the board regarding the same;
- Q. To make recommendations to the board on all matters pertaining to billing, collection and revenue-producing systems;
- R. To keep the chief administrative officer, auditor-controller, and all other departments or entities continually advised regarding the design and operation of systems affecting them;
- S. To conduct such other activities as may be required to implement billing, cash management, collection and revenue-producing programs as authorized by the board;
- T. To coordinate activities of other county officers, as approved by the board, and as may be required to accomplish the duties set forth in this section;
- U. The treasurer shall have the discretion to accept accounts referred from the director of the department of health services for collection or compromise pursuant to Section 2.76.045 or Section 2.76.046;
- V. Nothing in this Section 2.52.040 shall be construed as divesting the treasurer of authority to continue any delinquent account collection activities begun on delinquent accounts arising from the provision of medical care in county medical and health facilities prior to the effective date of this ordinance. (Ord. 2006-0027 § 1, 2006: Ord. 2002-0004 § 1, 2002: Ord. 2001-0030 § 1, 2001: Ord. 85-0201 § 1, 1985; Ord. 84-0050 § 1 (part), 1984.)

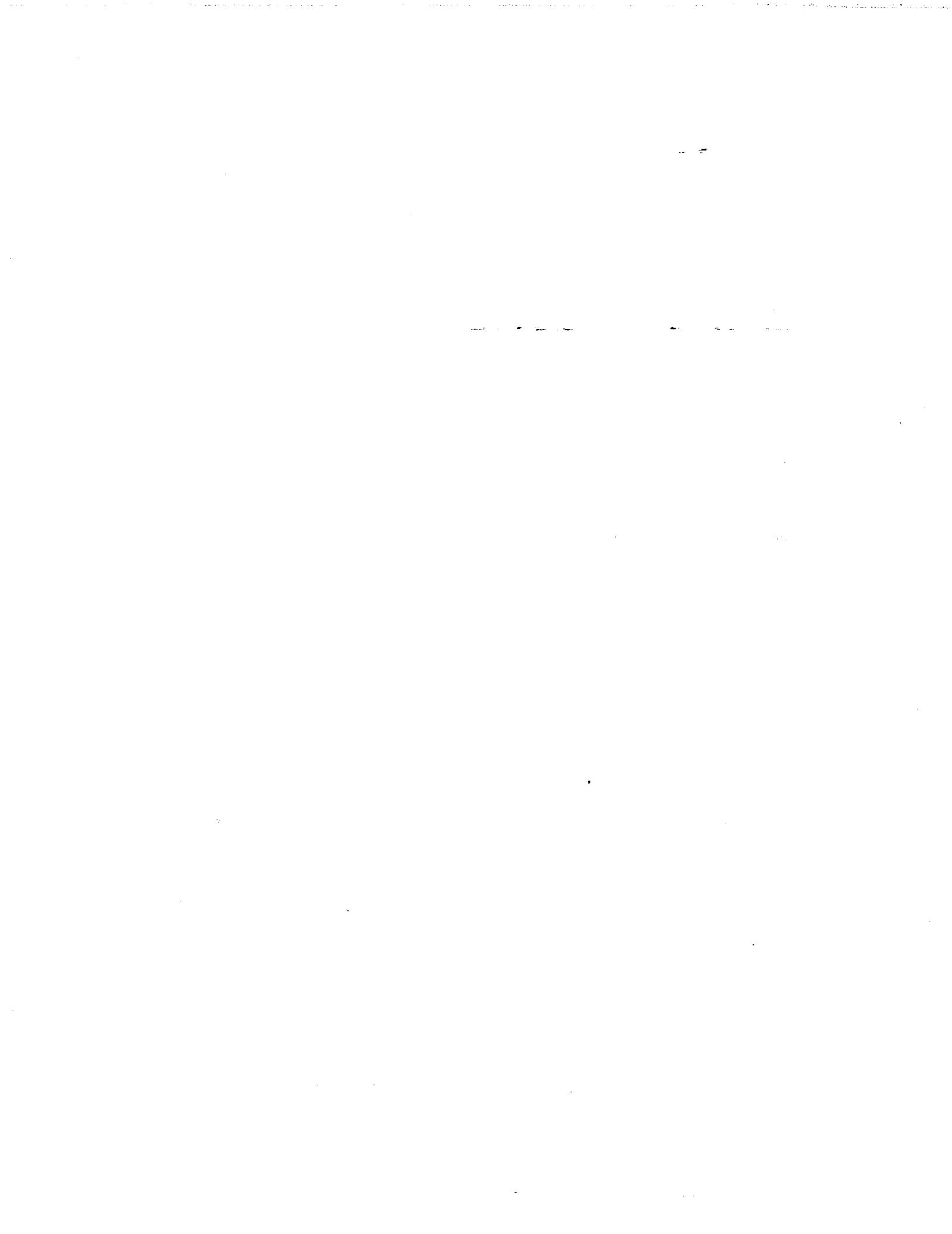
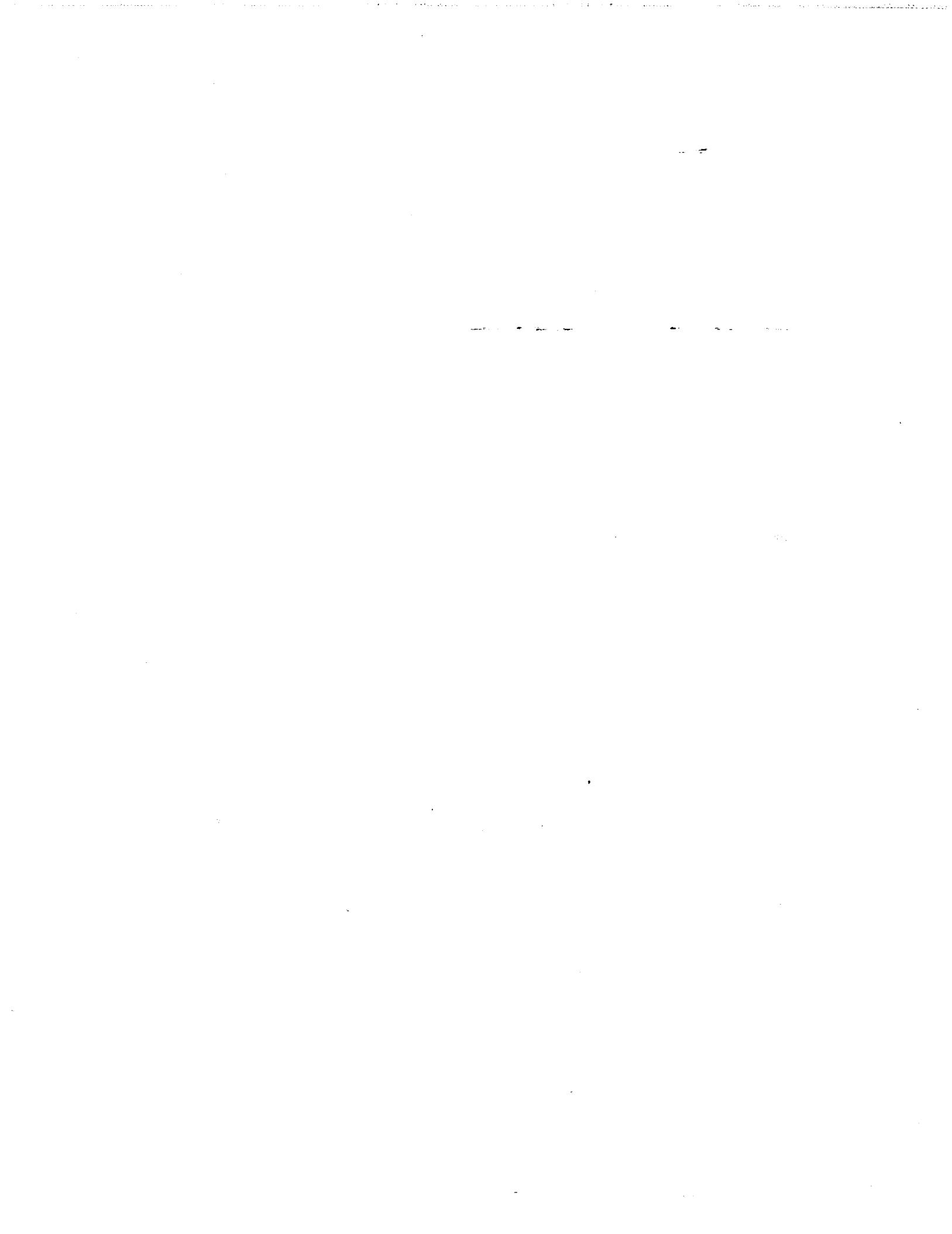


Exhibit I:
TTC (Treasurer and Tax Collector) Referrals



TTC REFERRALS

Section 9.13 of the Fiscal Manual

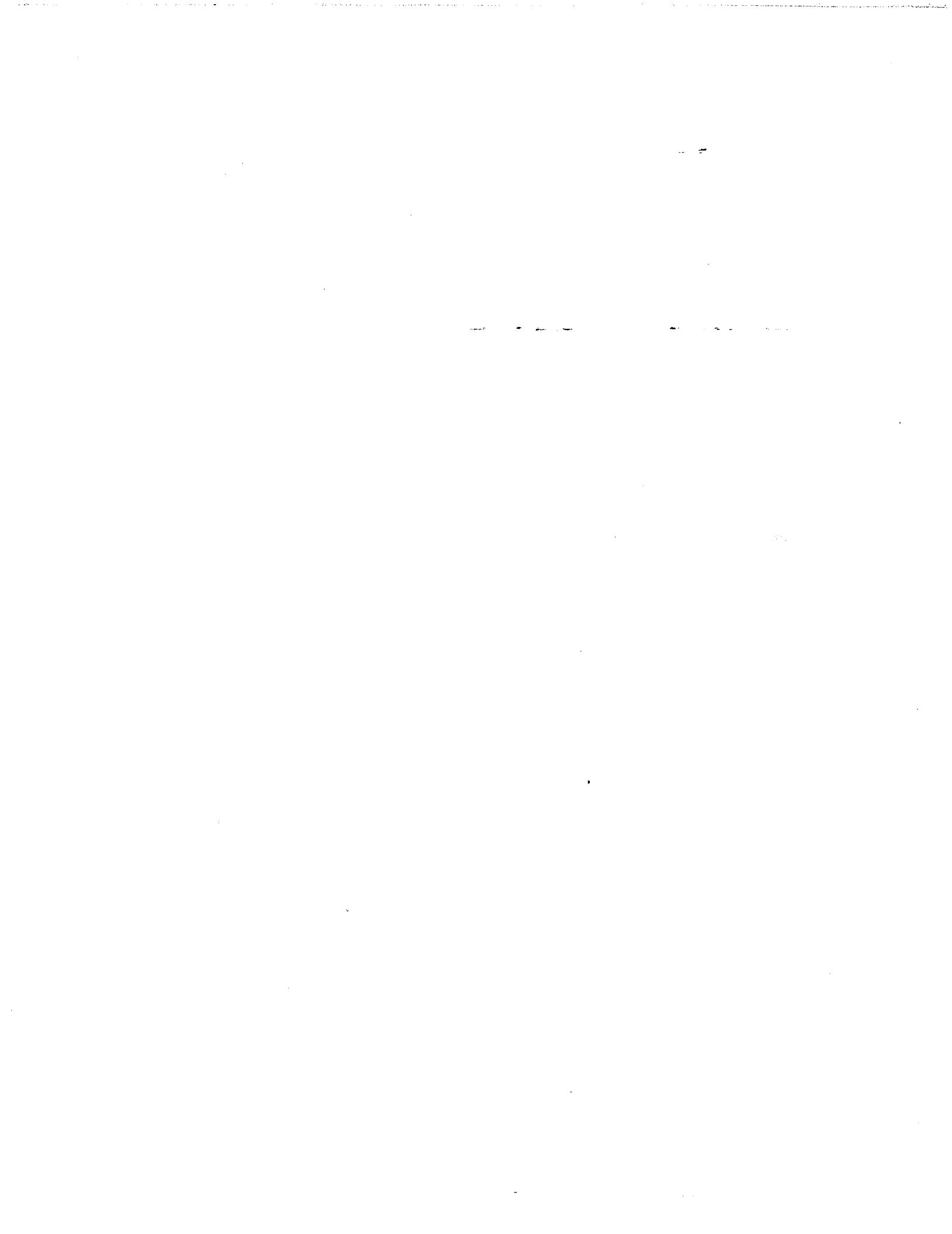
1. Fiscal Contract Monitoring to complete and send referral to Treasurer Tax Collector (TTC)
2. Work with TTC, Assistant Operation Chief – What documents are needed
3. Timeframes
4. Standard Referral form on line
5. Collectors – outside charge 35% - internal 27%
6. Steps for full collection activities:
 - Collections
 - Liens
 - Federal Tax Board intercept
 - Law suit

PREPARE LETTER TO TTC, ASSISTANT TREASURER TAX COLLECTOR, REQUESTING SERVICES – INCLUDE PERMISSION TO USE OUTSIDE COLLECTION AGENCIES. A-C TO DO FULL COLLECTION ACTIVITIES. NEED TO INCLUDE WHICH CAPS ACCOUNT WE WANT COLLECTED FUND DEPOSITED

PREPARE COVER LETTER FROM THE DIRECTOR AUTHORIZING THE DEPUTY DIRECTOR TO SIGN COVER LETTER AND INCLUDE A SAMPLE OF DEPUTY DIRECTOR'S SIGNATURE. INCLUDE WHY NOT TO COLLECTIONS CATEGORIZED PER FISCAL MANUAL 9.13

PREPARE LETTER TO TTC, ASSISTANT OPERATION CHIEF

- WHAT DOCUMENTATION IS NEEDED
- TIMEFRAMES
- OUTSIDE COLLECTION AGENCY
- WE NEED A QUARTERLY REPORT RE ACTIONS TAKEN SO THAT WE CAN REPORT TO THE BOS AUDIT COMMITTEE.
- UNDER WHAT CIRCUMSTANCES DO WE STOP COLLECTION?
- WHAT INFO IS CURRENTLY ON THE SYSTEM? IS THERE A WAY TO FLAG OUR ACCOUNTS AND REPORT TO US RE ACTIONS TAKEN?
- WHAT DOES OUR CONTRACT SAY RE CHARGING FOR COLLECTIONS COSTS, CHARGE FOR AUDITS?



SEQUENCE NO. _____

COUNTY OF LOS ANGELES

DATE _____ 19____

TREASURER-TAX COLLECTOR

COLLECTION REFERRAL TRANSMITTAL



REFERRING
DEPT. NAME _____

PERSON PREPARING
REFERRAL _____

ADDRESS _____

TELEPHONE NO. _____

ATTACHED ARE _____ COLLECTION REFERRALS IN THE AMOUNT OF \$ _____
(NUMBER)

FORWARDED FOR COLLECTIONS.

ADDITIONAL REFERRALS MAY BE LISTED ON SEPARATE SHEET AND ATTACHED

WHEN COMPLETED MAIL COPIES 1 and 2 TO:

ATTENTION: BILL CONTROL UNIT

(RETAIN COPY 3 FOR YOUR RECORDS)

FOR DEPARTMENT OF COLLECTIONS USE ONLY

IO. OF
ACCOUNTS
RECEIVED _____

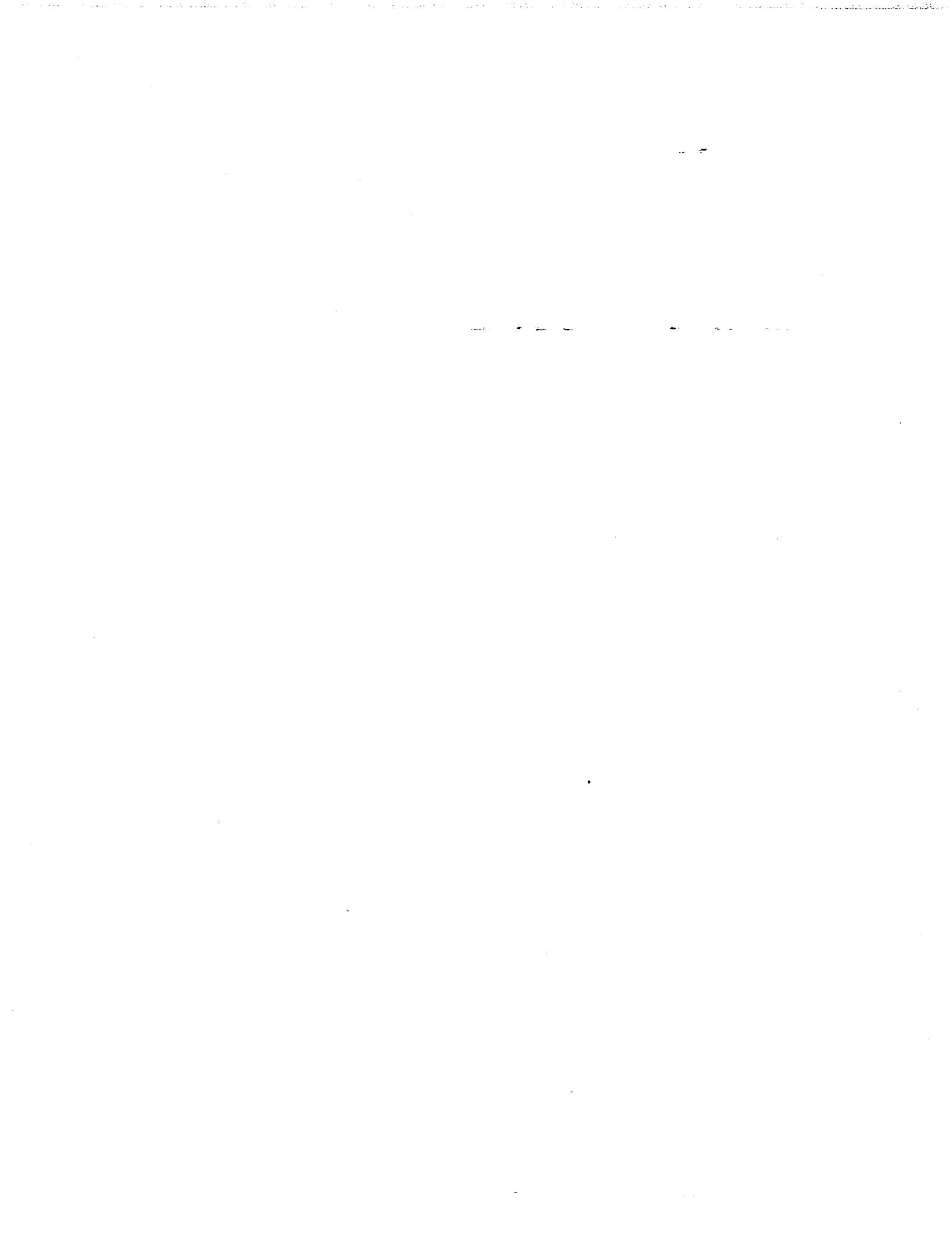
VERIFIED
BY _____

NO. OF
ACCOUNTS
RETURNED _____

TOTAL
AMOUNT \$ _____

DATE _____

AMOUNT \$ _____



Date: _____ 20_____

TREASURER-TAX COLLECTOR
P.O. BOX 513191 • LOS ANGELES, CA 90051-1191
COLLECTION REFERRAL / CREDIT MEMO



BILL TO:

Name: _____ Telephone #: (_____) _____

Address: _____ City: _____ State: _____ Zip: _____

Check here to indicate Credit Memo TTC-account number: _____

Referral / Credit Memo number: _____

Firm account to credit collections: _____

CHARGE DATE	DESCRIPTION OF CHARGE	CREDIT MEMO AMOUNT	CHARGE AMOUNT

Department I.D. Number: _____

Social Security Number: _____

Date of Birth: _____

Driver's License Number: _____

Documentation Attached: _____

Special Instructions: _____

I certify on my own personal knowledge, that the above is a proper charge and that the items and the total amount thereof are correct.

Approved by:

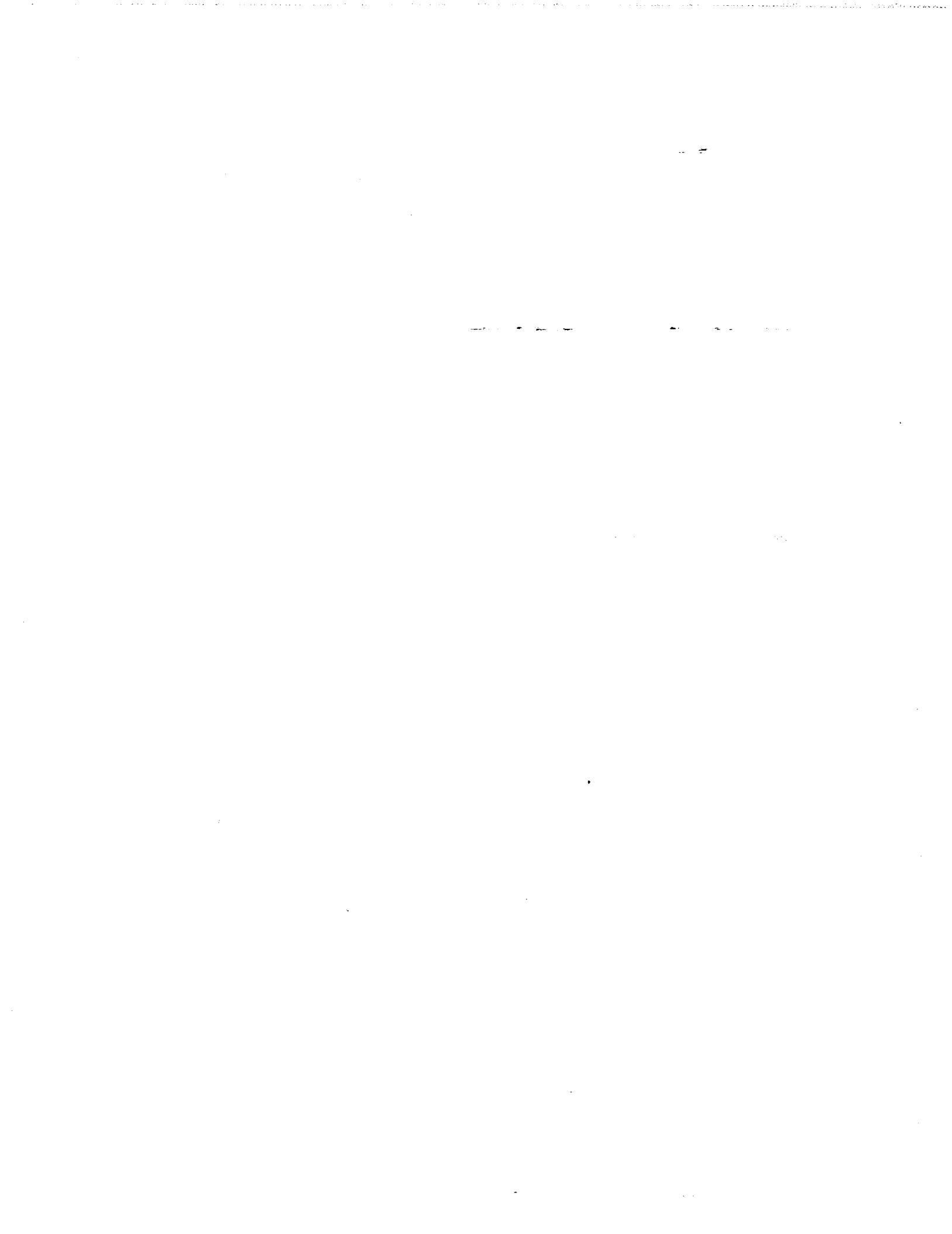
Signature

Signature Phone Department

FOR TCC USE ONLY:
Statement Cycle: _____ Monthly Terms: _____

Account Type: _____ Effective Date: _____

Coll. Code: _____ Next Billing: _____



(C)

COUNTY OF LOS ANGELES

TO:	Children & family Services 425 Shatto Place Rm 204 Los Angeles, CA 90020 Attn: Judith Moreh O	FROM:	Ruby Flowers Treasurer and Tax Collector Collection Accounting Hall of Administration, #461 (213) 893-7992
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Subject: PROCESSED REFERRALS

Date: May 25, 2007

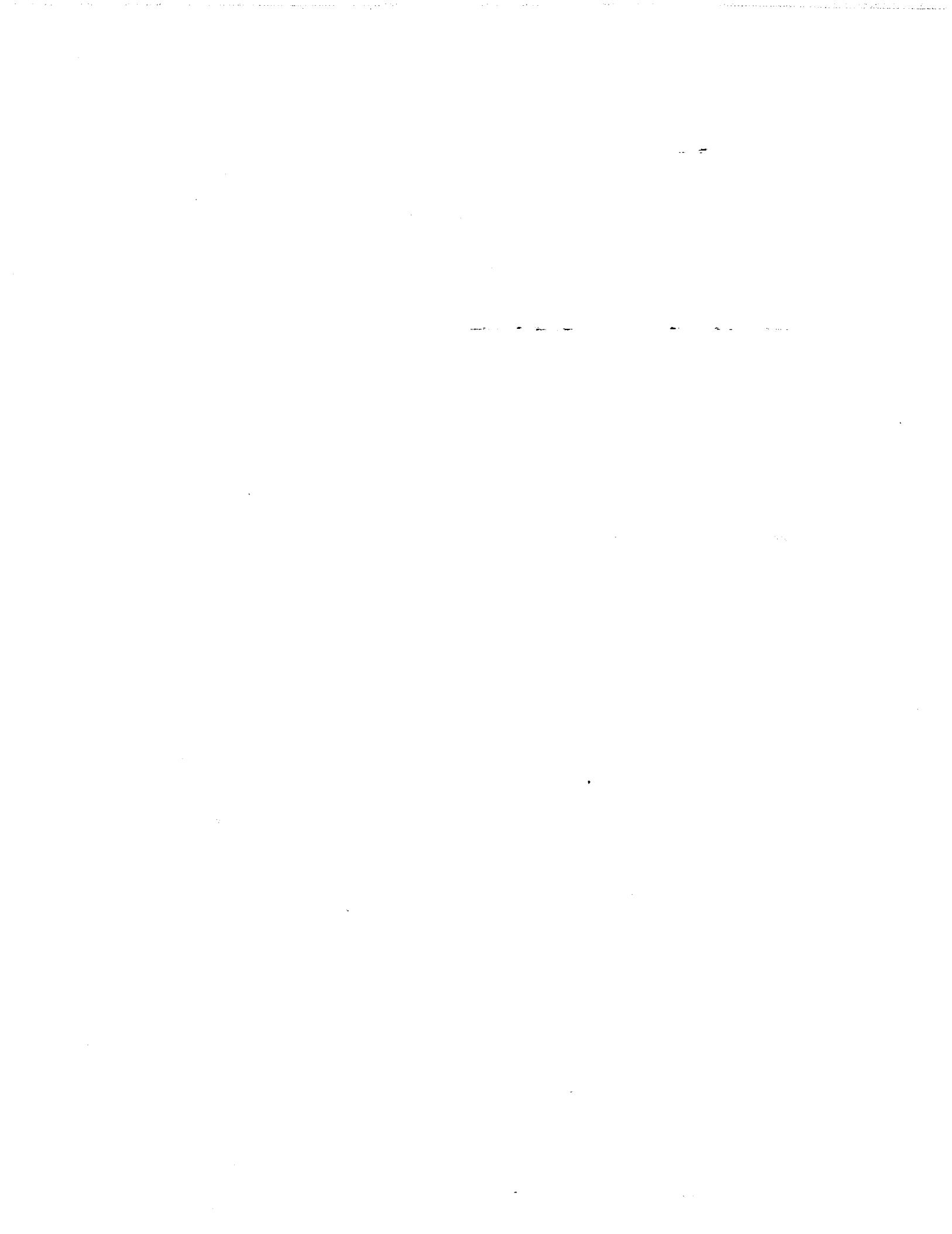
This memo is to acknowledge that we have received and processed the attached Collections Referrals. Please refer to the Debtor number on the attached Treasurer-Tax Collector account number assignment report, in any future inquiries about these accounts.

Attachments.

C: Chris Nwadiwe

EL/rf

2007 JUN - 4 AM 11:28
DCFS-ACCTG. SERV DM
A B



receivables must be measurable and expected to be fully collected during the next fiscal year (See Section 9.1.6).

- The total of all other accounts receivable which accrued during other prior fiscal years and are still outstanding and expected to be fully collected in the next fiscal year.

The above information should be reported in a letter or memo signed by the Chief Fiscal Officer certifying the accuracy of the accounts receivable accruals and the collectability of the accrued receivables during the next fiscal year. In addition to the documents requested, departments are now required to complete an Excel spreadsheet (provided by the Auditor-Controller) to report their manual (non-eCAPS) revenue accruals at year end.

If more than one fund and account is to be credited with the revenue from any of the outstanding receivables reported, the total of each fund and account to be credited should also be shown. If a department or special district has no accounts receivable, the Accounting Division must be informed in writing of this situation.

The policy for accruing revenue for capital projects differs from the policy for other accruals. The difference is that additional revenue accruals are allowed when they will offset the amount of outstanding encumbrances/commitments that will be funded by an outside entity (State and federal grants). An accrual cannot be set up for the amount of the encumbrance/commitment that will be financed by the County.

The Accounting Division will prepare journal vouchers (JVAs) to record receivables reported for each department/budget unit. Departments shall verify that all eCAPS coding (e.g., Unit number, Revenue code, Function code, etc.) provided to the Auditor-Controller is valid. eCAPS online tables and ad hoc reports should be reviewed during the year-end closing period to verify that all amounts have been accurately recorded.

Note: Departments are required to have detailed records that support their accounts receivable balances and prior and current year-end accruals.

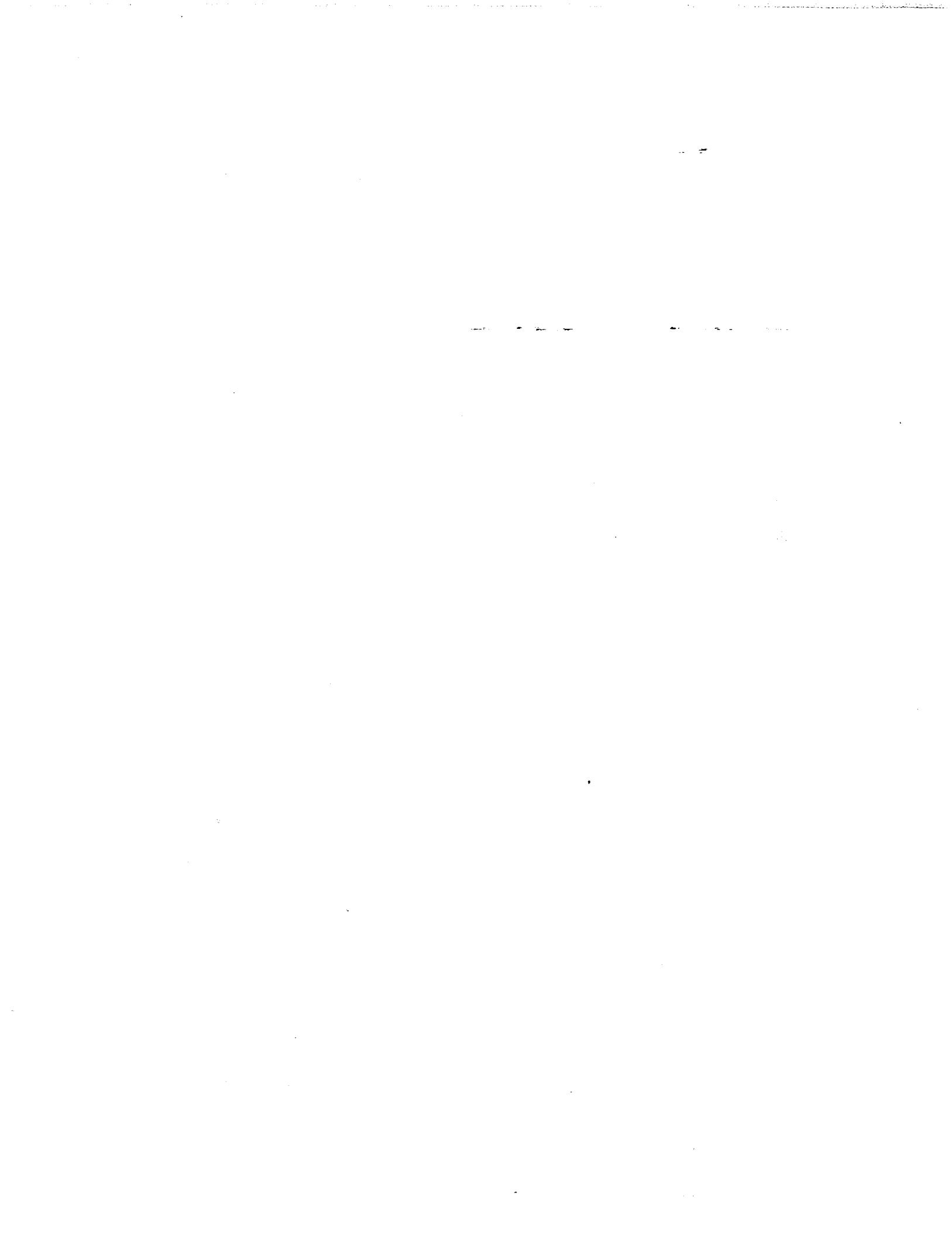
10.1.5 Collection of Prior Year Receivables

The Accounting Division will prepare a JVA to record the accounts receivable for the current fiscal year and the reversing journal entries posted in the following fiscal year. Both fiscal year transactions will be processed on the same JVA. The reversing entries are made to the "prior year" revenue account that corresponds with the revenue that was accrued. A listing of the prior year accounts appears in the Accounting Division's year-end closing instructions.

10.2.0 REFERRAL OF UNCOLLECTIBLE ACCOUNTS

10.2.1 Background

The Treasurer and Tax Collector is responsible for collection of delinquent accounts for billable services including those resulting from the receipt of dishonored negotiable



and the Child Support Services Department will continue to function according to existing procedures.

Note: Items referred to the Treasurer and Tax Collector should not be included in the referring department's Miscellaneous Accounts Receivable Report submitted to the Auditor-Controller.

10.2.4 Internal Controls

Departments must ensure that the following internal controls are followed when establishing procedures to handle delinquent accounts receivable:

- An individual's "Ability to Pay" and/or "Responsible Party", if applicable, are assessed as soon as possible so that collection efforts are not expended on accounts that are determined to be "No Ability to Pay" and/or "No Responsible Party".
- Third-party payers are billed timely to effect payment within the established/required time constraints.
- Delinquent accounts are promptly followed-up to ensure the maximum collectable amount.
- Delinquent accounts are promptly referred to the Treasurer and Tax Collector for action.

Note: The authority to adjust or write off uncollectible accounts rests only with the Treasurer and Tax Collector. Departments must ensure that delinquent accounts are referred to the Treasurer intact.

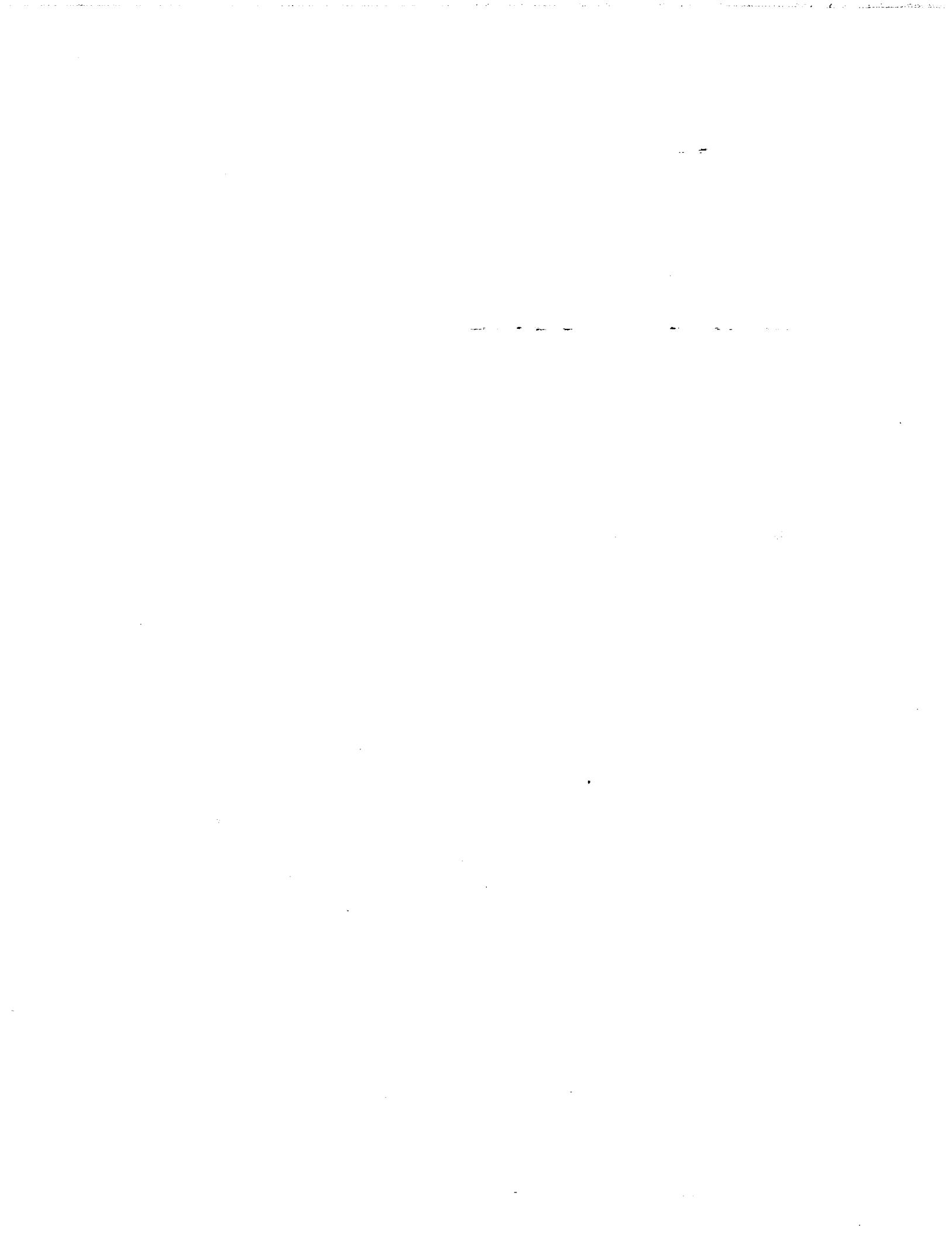
10.2.5 Referral Process

Referring departments should prepare a "Collection Referral/Credit Memo" form in duplicate. A "Collection Referral/Credit Memo" form should be completed for each delinquent account or dishonored check. The original of the completed form should be sent to the Treasurer and Tax Collector, and one copy should be retained by the referring department. The Treasurer and Tax Collector also accepts referrals in an automated format. Interested Departments should contact the Treasurer and Tax Collector's Collections Accounting Unit for information.

A copy of all pertinent correspondence and other available documentation (e.g., dishonored negotiable paper, contracts, invoices, etc.) on file should be sent with the referral form. Completed referrals should be listed on a "Collection Referral Transmittal." The transmittal should be sent in duplicate with the corresponding "Collection Referral/Credit Memo" form and documents attached.

(B)

(A)



This package should be sent to:

**Treasurer and Tax Collector
Collections Accounting
Account Intake - Room 461
222 N. Grand Ave.
Los Angeles, CA 90012**

(C)

The Treasurer and Tax Collector provides written acknowledgement of the number of accounts received and the total dollar amount by sending a copy of the verified transmittals and/or a report of the new accounts to the referring department on a monthly basis. If the referral is rated unacceptable by the Treasurer and Tax Collector's Account Intake Unit, it will be returned to the referring department with a letter explaining the reason the referral is rejected. Verbal or written questions or complaints that pertain to the validity or basis of the charge or amount due and which the Treasurer and Tax Collector is unable to resolve, will be referred back to the originating department for direct resolution with the client. Copies of any resulting correspondence should be forwarded to the Treasurer and Tax Collector with an explanation. Any pertinent information that becomes available after a referral has been made should be forwarded to the Treasurer and Tax Collector with a memo describing the information.

eCAPS specific policies and procedures begin in Section 10.3.0.

10.2.6 Adjustments to Referrals

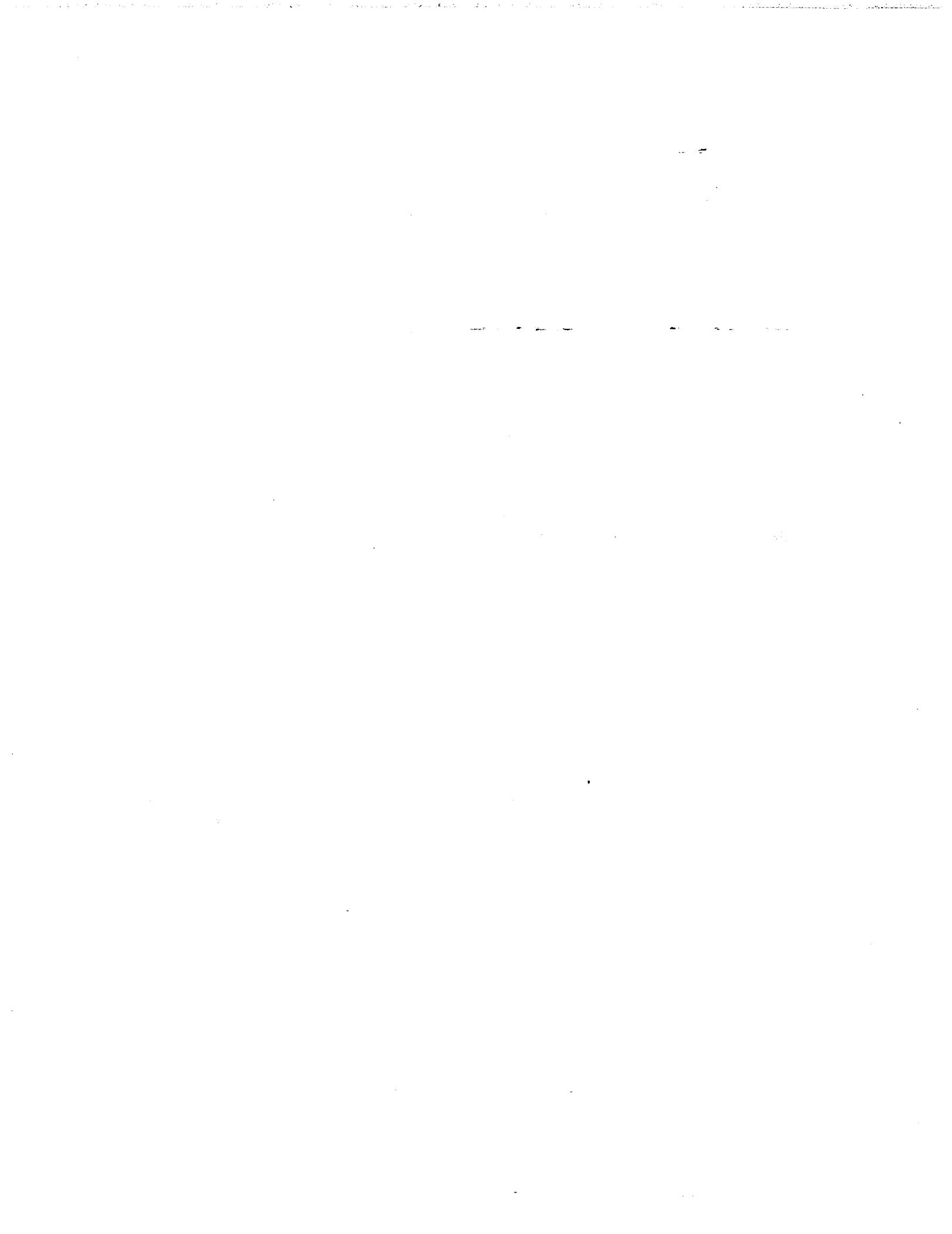
Adjustments to previously referred accounts result from corrections to the original amount referred or payments received on the account by the referring department.

- Corrections to the amount originally referred.

The referring department should prepare a "Collection Referral/Credit Memo" form to adjust/correct an amount previously referred. If the Treasurer and Tax Collector account number is known, always include it on the form. If the Treasurer and Tax Collector account number is not known, make sure the description includes "TO ADJUST/CORRECT AMOUNT PREVIOUSLY REFERRED ON (DATE)." All supporting documentation such as invoice copies, correspondence, etc., should be attached.

- Payments received by the referring department.

The referring department must notify the Treasurer and Tax Collector promptly by the referring department when the referring department receives any monies for accounts previously referred to TTC. Referring departments should prepare a "Collection Referral/Credit Memo" form for amounts paid on each account referred to Treasurer and Tax Collector. The referring department should forward an original and one copy of each referral/credit memo form for corrections and/or credit memo. The Treasurer and Tax Collector will return one copy of the form to



the department to acknowledge receipt and processing of the correction and/or credit memo.

Corrections/Credit memo forms and documents should be sent to:

**Treasurer and Tax Collector
Collections Accounting
Account Adjustment Unit - Room 461
222 N. Grand Ave.
Los Angeles, CA 90012**

eCAPS specific policies and procedures begin below in Section 10.3.0.

10.2.7 Dispositions of Accounts Referred

At the time an account is referred to the Treasurer and Tax Collector, the referring department should indicate to what extent the Treasurer and Tax Collector should pursue collection on the account. The Treasurer and Tax Collector must be advised of any legal limitations, as far as referring an account to an outside collection agency or writing off an account. The Treasurer and Tax Collector writes off accounts monthly, as some accounts do not warrant further collection efforts. For further details see "Write-off/Return to Referring Department."

10.2.8 Payments Received by the Treasurer and Tax Collector

Net collections (i.e., collections less Treasurer and Tax Collector or Outside Collection Agency charges) received against referred accounts will be credited to the fund designated by the department by way of a monthly Journal Voucher submitted to the Auditor-Controller. The Treasurer and Tax Collector will send the referring department a copy of the Journal Voucher effecting the collection and a report detailing the amounts collected by account number.

10.2.9 Suspension of Collection

If it becomes necessary to temporarily suspend collection activity for less than 60 days, the referring department must notify the Treasurer and Tax Collector in writing and state the reason(s) collection activities are to be suspended. If the suspension is to exceed 60 days, the referral must be cancelled and resubmitted as a new referral if the department wishes to reinstate collection activity at a later date.

10.2.10 Outside Collection Agency Referrals

When the Treasurer and Tax Collector determines (i.e., using an established criteria for determining the cost of collection efforts compared to the cost of writing off the account) that it would be more cost effective to refer an account to a collection agency, an account will be referred to an outside collection agency unless the Treasurer and Tax Collector has been notified in advance that such a referral should not be made.

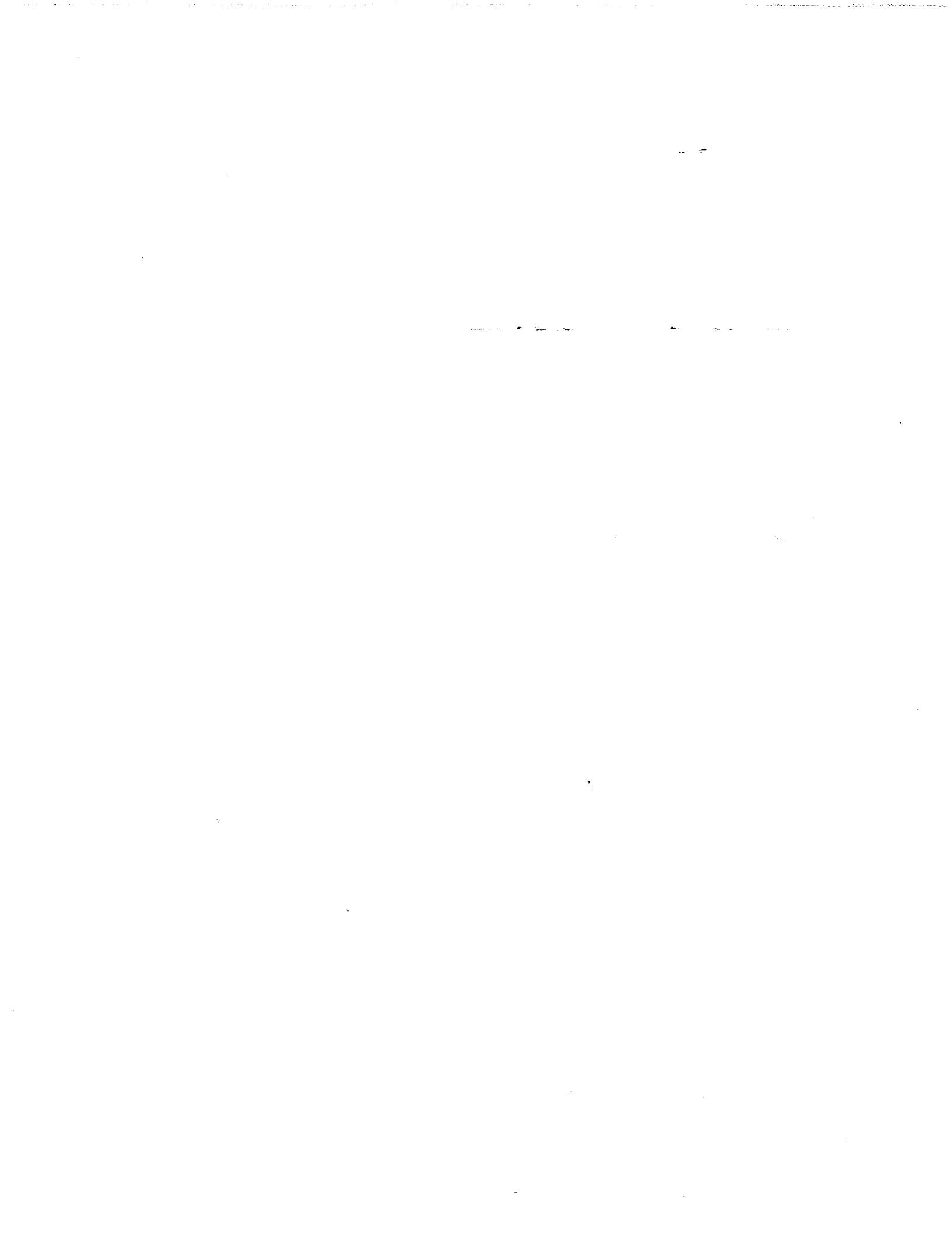
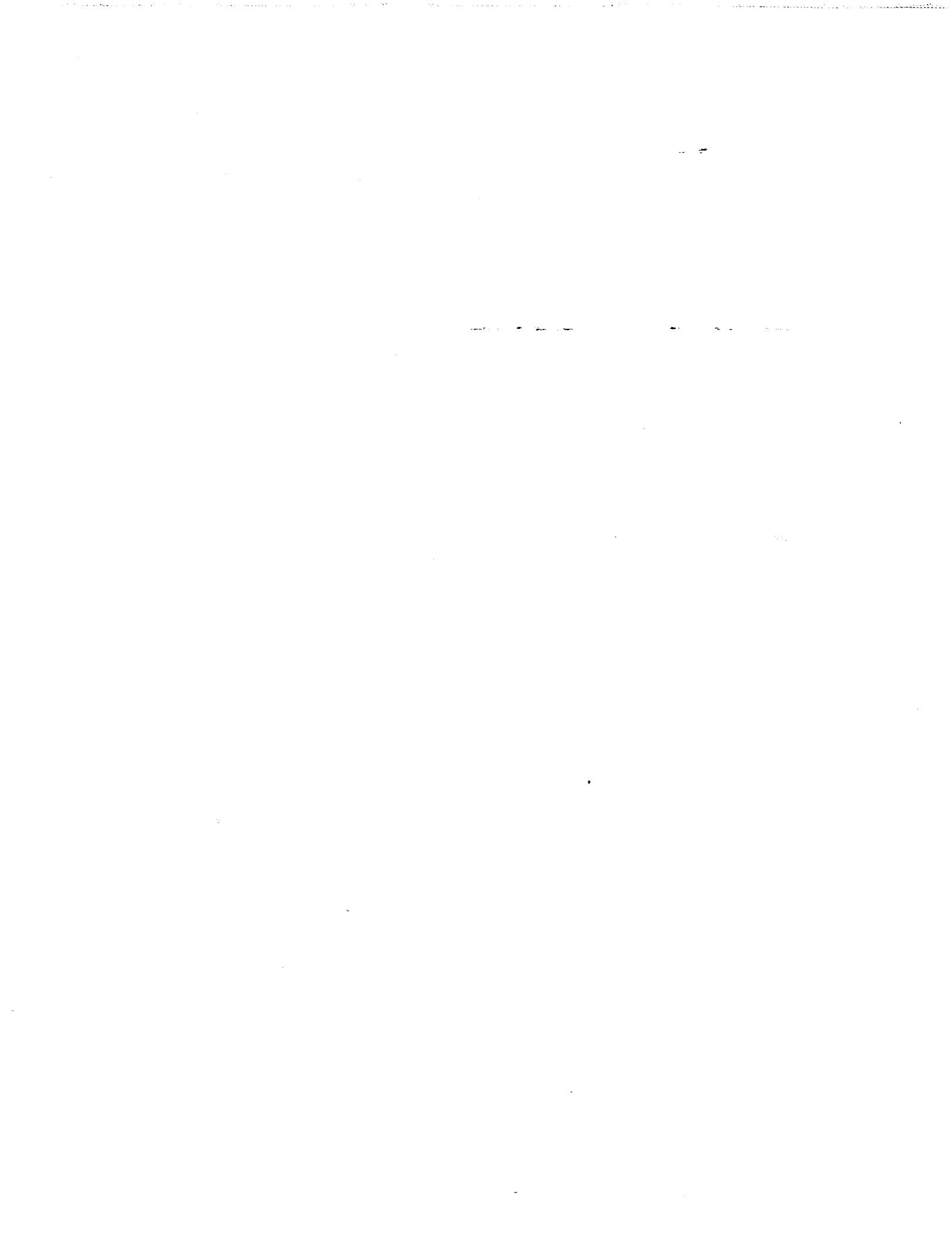


Exhibit J:
Write-Off Return to Referring Department



10.2.11 Write-Off/Return to Referring Department

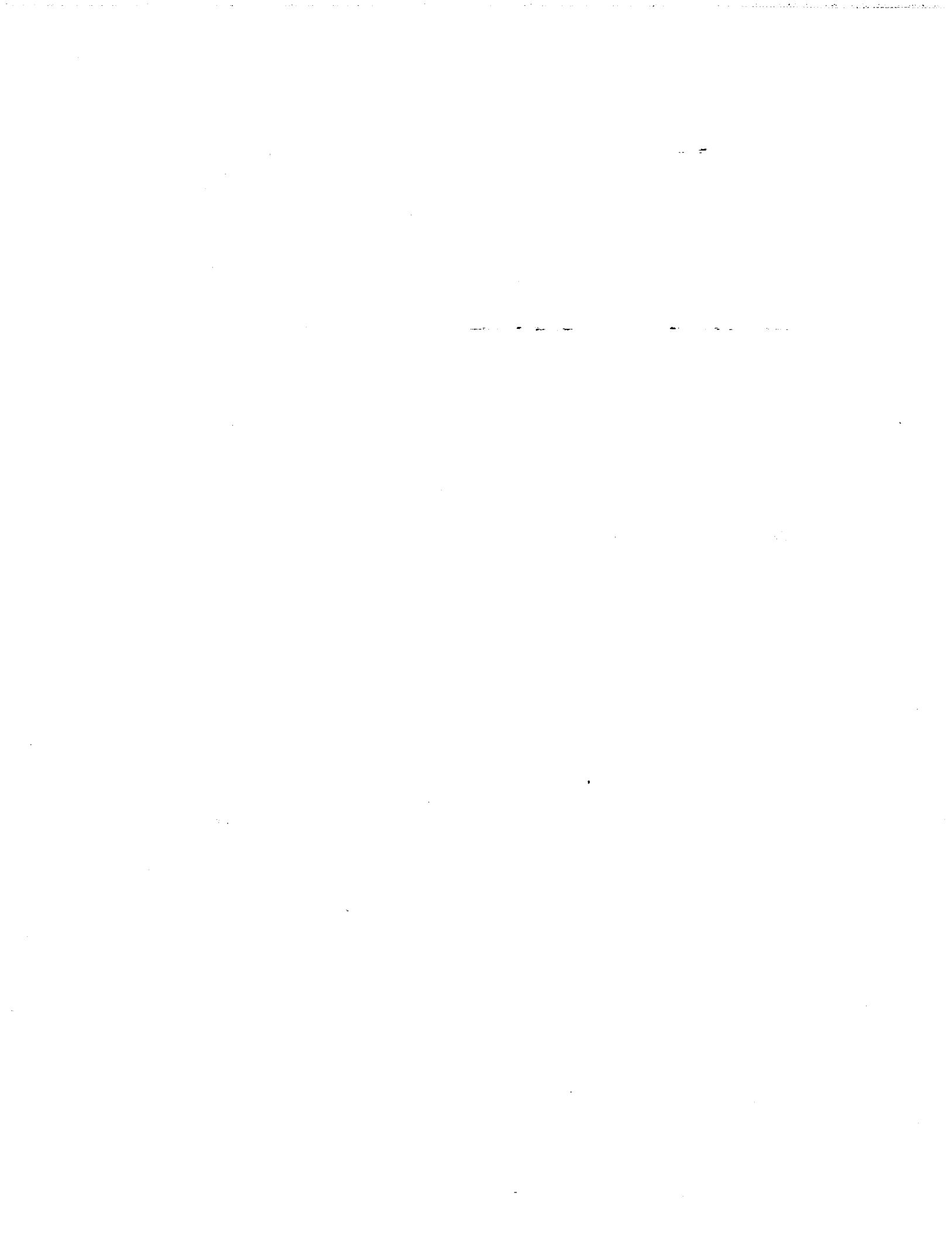
If full collection on an account cannot be made, it can either be written off or returned to the referring department. The referring department must notify the TTC of types of accounts that are to be returned to the department and not be written off. The following are guidelines used by the Treasurer and Tax Collector in halting collection efforts and/or writing off delinquent accounts.

The following are examples of accounts that are considered not cost effective to pursue:

- Accounts where the collection effort was previously suspended for a continuous period of five years.
- Accounts referred to and returned by an outside collection agency for which no collection has been made.
- Accounts where balances do not warrant further collection activity.
- Accounts high in volume but low in individual amounts, such as outpatient and emergency aid program receivables.
- Accounts where it has been determined potential payers are beyond legal jurisdiction.
- Accounts which have reached the Statute of Limitations and all feasible means of collection have been exhausted and a lawsuit cannot be filed.
- Accounts where the information provided was insufficient to identify or locate the payer.
- Accounts referred in such a condition that skip-tracing efforts would not result in location of a payer.
- Accounts which do not qualify for referral to an outside agency.

The following are examples of accounts that are considered legally uncollectible:

- Accounts where liability was reduced to facilitate Small Claims action, but still remain uncollected. For example, the original claim was for \$5,100, but the department would like to settle in small claims, therefore, the claim is reduced to \$5,000 and the remaining \$100 is uncollectible (Civil Code of Procedure Section 116.220).
- Accounts where no one is legally responsible for payment.
- Accounts where the payer is deceased and there is no financially responsible relative and no tangible assets.



- Accounts where there are compromised settlements such as:
 - a. Reduced liability approved by the Board of Supervisors.
 - b. Reduced liability approved by the TTC.
 - c. Reduced liability approved by DHS for its accounts.
 - d. Reduced liability granted under the authority of another County department or agency.
- Accounts where an indigent care program paid less than full cost and the patient is not liable for the difference.
- Accounts where a lawsuit resulted in a judgment against the County.
- Accounts where collection efforts will not be pursued due to administrative errors on accounts where the patient was eligible for third party reimbursement but the department failed to bill for related charges within the payer's (e.g., Medi-Cal, Medicare, Third-party Insurance, etc.) applicable time constraints.

If a department has accounts meeting the write-off guidelines stated above, the accounts may be submitted to the Treasurer and Tax Collector recommending write-off according to the above guidelines. The department must identify the amounts to be written off and the reason for recommending write-off using the categories/codes on the following page. The department must include this information in a letter to the Treasurer and Tax Collector recommending write-off (See Sample Write-off Letter in Section 10.2.14).

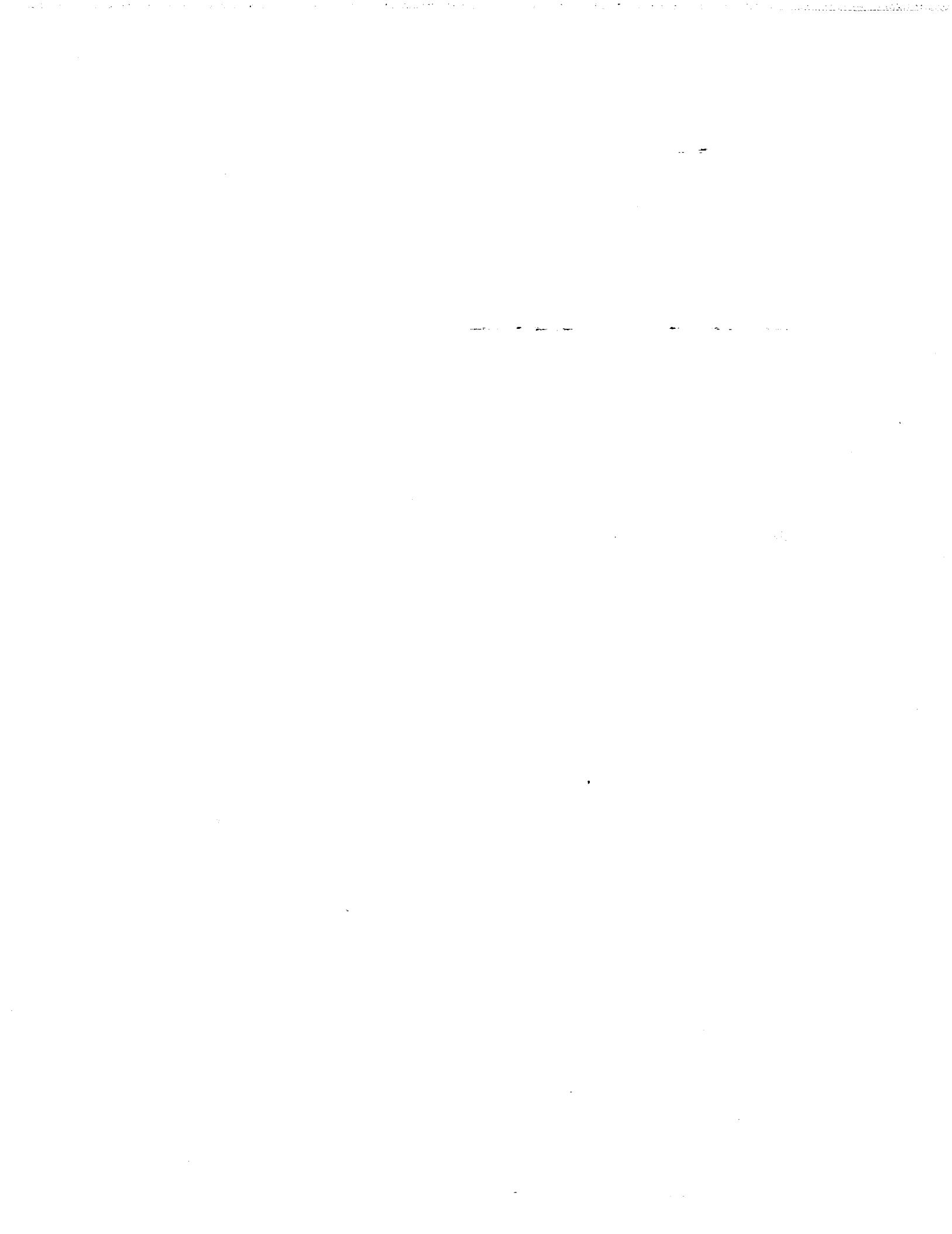
The letter and all supporting documentation should be forwarded to:

**Treasurer and Tax Collector
Collections Accounting
Reports Unit-Room 461
222 N. Grand Ave.
Los Angeles, CA 90012**

If the Treasurer and Tax Collector approves the amounts recommended for write-off, the Treasurer and Tax Collector will include the amounts in the monthly write-off report submitted to the Executive Office of the Board of Supervisors.

10.2.12 Procedures for Collection of Accounts Receivable for Services Performed for Cities and Special Districts

All County departments performing services for cities and special districts must adopt the following procedures for collecting receivables that are not paid on a timely basis. These procedures apply to delinquent receivables arising from services performed for all cities and special districts.



A County may offset any delinquent amount due it for services rendered to a debtor local public entity unless it would result in the debtor's inability to meet encumbered bonded indebtedness repayments. The offset may be charged against any amount reciprocally owing, upon the giving of 30 days advance written notice, if no written dispute is received from the debtor within the 30-day notice period.

- If payment is not received within the time frame provided by contract or agreement, a second collection effort must be made by mailing a duplicate invoice bearing the statement "Delinquent Account."
- If payment is not received on the duplicate invoice within 30 days of its date, forward a "Notice of Intention to Offset" to the debtor by certified mail, return receipt requested, with a copy of the Notice to the Auditor-Controller's Executive Office. Enclose a copy of the invoice with the Notice. If no written "dispute" is received from the debtor within thirty days of the date the Notice (as shown by the return receipt) was received, forward all pertinent documents and information to the Auditor-Controller's Executive Office. The Auditor-Controller, upon review of the documents, will arrange to implement an offset at the next feasible scheduled tax payment to the debtor entity. Below is a sample form of a "Notice of Intention to Offset." Refer any question of the sufficiency of the Notice or whether the debtor has replied with a timely and sufficient "Dispute" to your department's legal counsel.
- The Auditor-Controller will credit any amounts that are collected to the proper departmental revenue accounts.

10.2.12.1 Sample "Notice of Intention to Offset" Letter

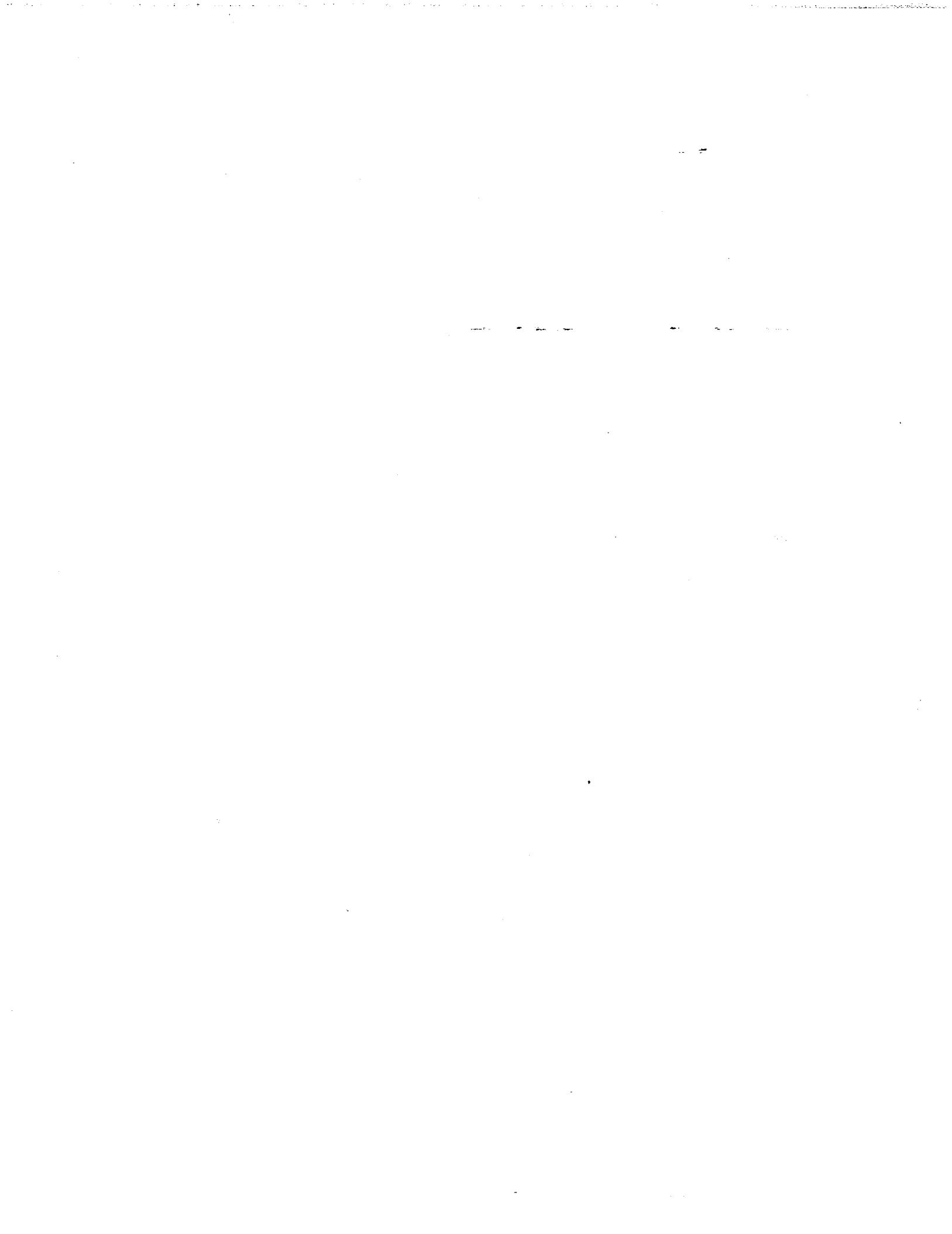
(Debtor Public Entity)
(Address)

Re: NOTICE OF INTENTION TO OFFSET (Government Code Section 907)

(Salutation)

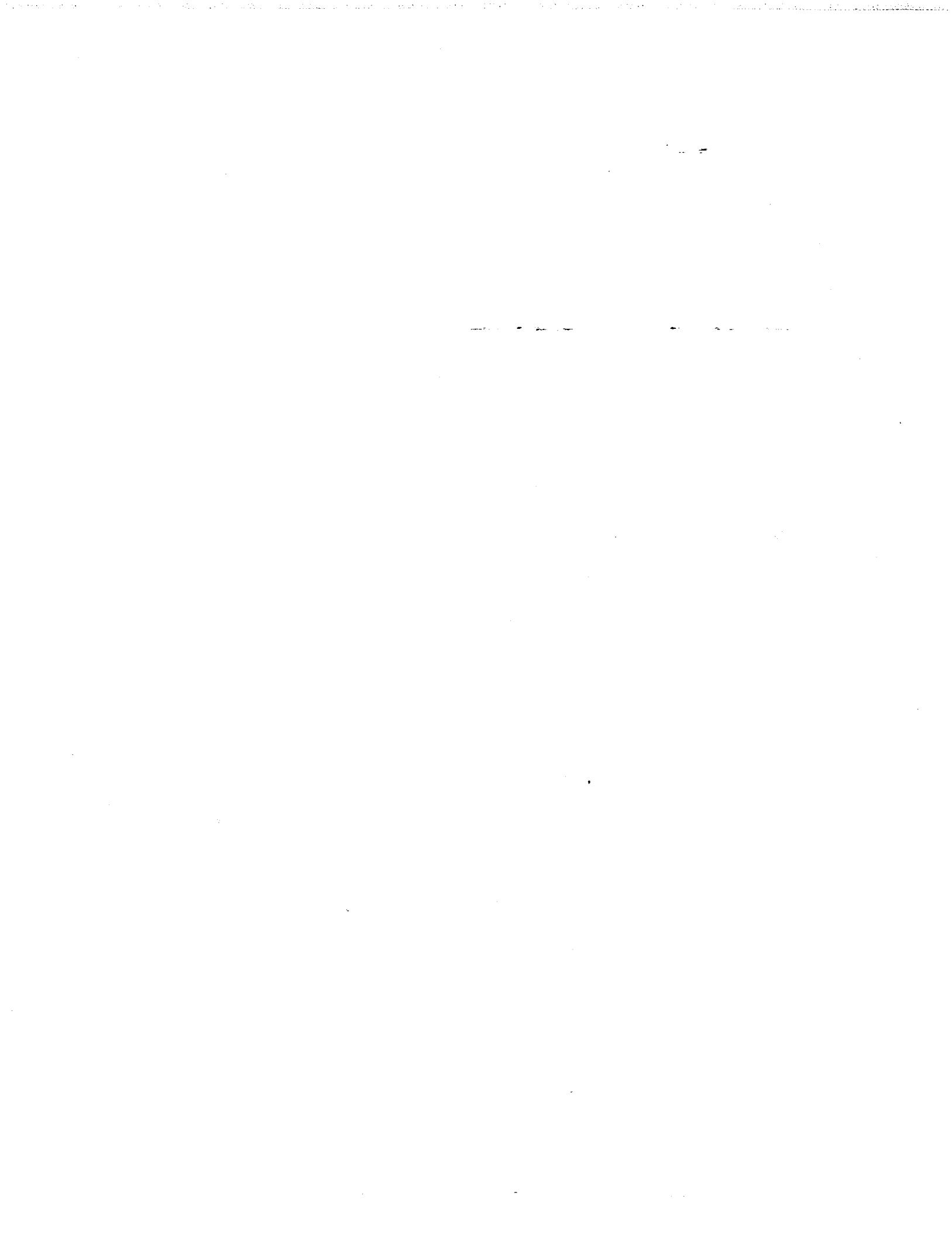
PLEASE TAKE NOTICE, that if payment in full of the enclosed invoice, or a sufficient written Dispute, certifying that such payment would result in your inability to make encumbered bonded indebtedness repayments, is not received within thirty (30) days, the County of Los Angeles will offset the amount due it for services against any amount reciprocally owing to you, including property tax revenue collected by the County of Los Angeles for disbursement to you.

(Signature of Department Head)
(Title)



10.2.13 Reasons to Write-off Accounts

<u>Code</u>	<u>Description</u>
WOD	Payer deceased, no estate (include death certificate).
WOP	Residual charge left after partial payment from indigent care program, not collectible.
WOB	Accounts discharged by bankruptcy (include documentation).
WOK	Adverse judgment to the County (include documentation).
WFB	Accounts where patient was eligible for third-party reimbursement, but the County did not bill for related charges within the payer's applicable time constraints.
WFP	Accounts where the patient was billed but the County failed to provide scheduled service.
WOR	Accounts referred to and returned by an Outside Collection Agency for which no collection has been made
WOE	Routine collection effort expended, account balance does not warrant further effort.
WOJ	Accounts where it has been determined that the payer is beyond legal jurisdiction.
WOS	Statute of Limitations has expired.
WOL	Accounts where information provided was insufficient to identify or locate the payer.
WON	No ability to pay.
WO0	Other – specify.
WOA	Administrative adjustment approved by referring department.
WOM	Accounts where patient was eligible for third-party reimbursement, but billing did not meet third-party requirements and payment was denied. Patient is not responsible for charges.
WCB	Compromised settlements approved by the Board.
WCC	Compromised settlements granted under authority of another County department or agency.



10.2.14 Sample Write-Off Letter

To: Mark J. Saladino
Treasurer and Tax Collector

From: (Department Head Name and Signature)
(Department)

Subject: **Recommendation for Write-off**

In accordance with Los Angeles County Code Section 2.52.040(k) I hereby request that you write-off these charges as uncollectible pursuant to the authority granted you by the Board of Supervisors. I have included (# of accounts and type) in the attached (list, microfiche, diskette, tape, etc.) totaling (\$_____) for each type of account). The reason(s) for our recommendation for write-off are contained in the attached (list, microfiche, diskette, tape, etc.) for each account.

10.3.0 ACCOUNTS RECEIVABLE PROCESSING IN ECAPS

eCAPS allows departments to record receivables for money owed the County while establishing a basis for billing a customer or other governmental entity. eCAPS also provides departments with the ability to post cash collections to the County's funds and initiate refunds, as appropriate. When receivables become delinquent, departments can use the eCAPS to refer these accounts to the Treasurer and Tax Collector (TTC) for collection or write them off.

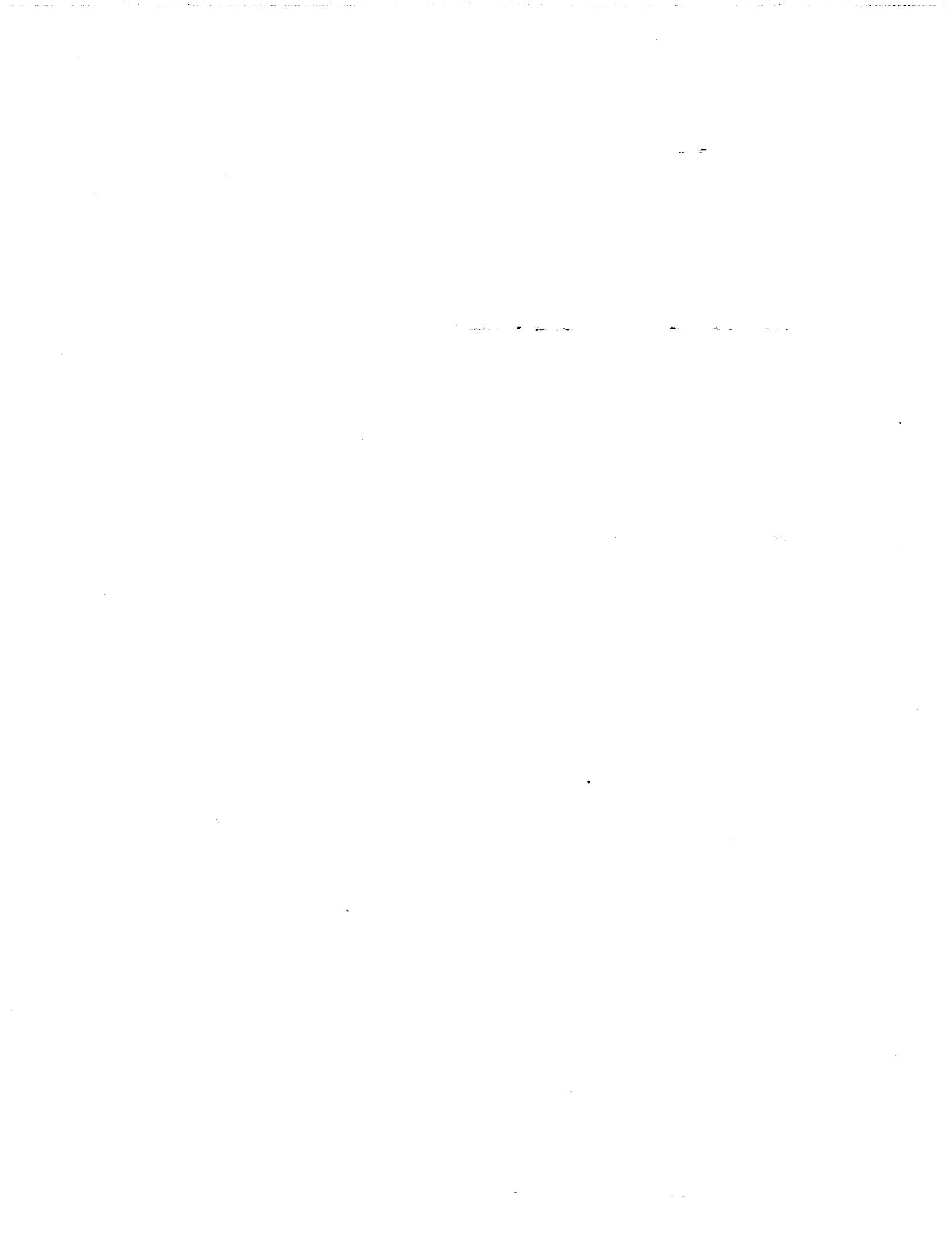
Except for deposit transactions generated by the TTC or the Department of the Auditor-Controller (A-C), each eCAPS document requires at least two approvals, and deposit transactions need the TTC's approval before being posted to eCAPS. Deposit transactions are final and cannot be edited or deleted.

Supporting documentation should be retained for a period of at least five years.

10.3.1 Internal Controls Over Accounts Receivable Document Processing

The following is a summary of the eCAPS user assignment guidelines that departments will be expected to meet. Any exceptions to these requirements must be approved by the Auditor-Controller's Audit Division:

- | | |
|----------------------|--|
| Data Entry: | Can be any employee without approval capabilities. |
| Approver 1: | Must be an Accountant II or higher. |
| Approver 2: | Must be an Accountant III or higher. |
| Approver 3: | |
| RF and WO Documents: | Must be a Fiscal Officer 1 or higher. |





County of Los Angeles
DEPARTMENT OF CHILDREN AND FAMILY SERVICES

425 Shatto Place, Los Angeles, California 90020
(213) 351-5602

PATRICIA S. PLOEHN, LCSW
Director

Board of Supervisors

GLORIA MOLINA
First District

MARK RIDLEY-THOMAS
Second District

ZEV YAROSLAVSKY
Third District

DON KNABE
Fourth District

MICHAEL D. ANTONOVICH
Fifth District

March 13, 2009

To: Mark J. Saladino
Treasurer and Tax Collector

From: Patricia S. Ploehn, LCSW
Director

RECOMMENDATION FOR WRITE-OFF

In accordance with Los Angeles County Code Section 2.5.2.040(k), I hereby request that you write-off these charges as uncollectible pursuant to the authority granted you by the Board of Supervisors. I have included a list of the accounts and the dollar amount to be written off. As instructed in the County Fiscal Manual, the reason for our recommendation for write-off is contained in the attached list for each account.

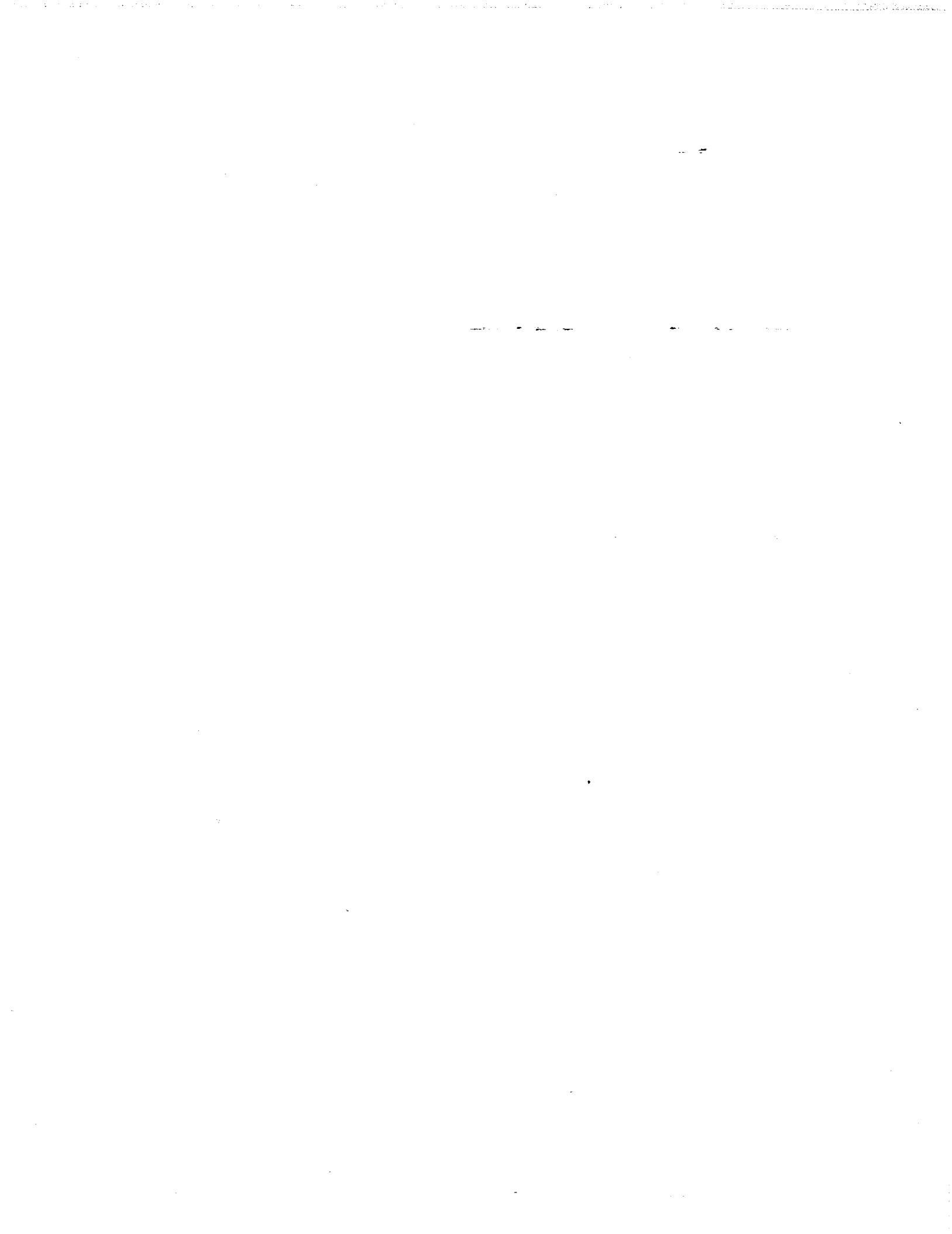
Treasurer and Tax Collector staff has pursued collection of these accounts.

Thank you for your prompt attention to this matter. If your staff have any questions or require further information, they may contact Sue Harper, Manager of the Special Payments Section at (213) 351-3208.

PSP:SK:CMM
SKH:sh

Attachment

c: Cynthia McCoy-Miller
Sue Harper

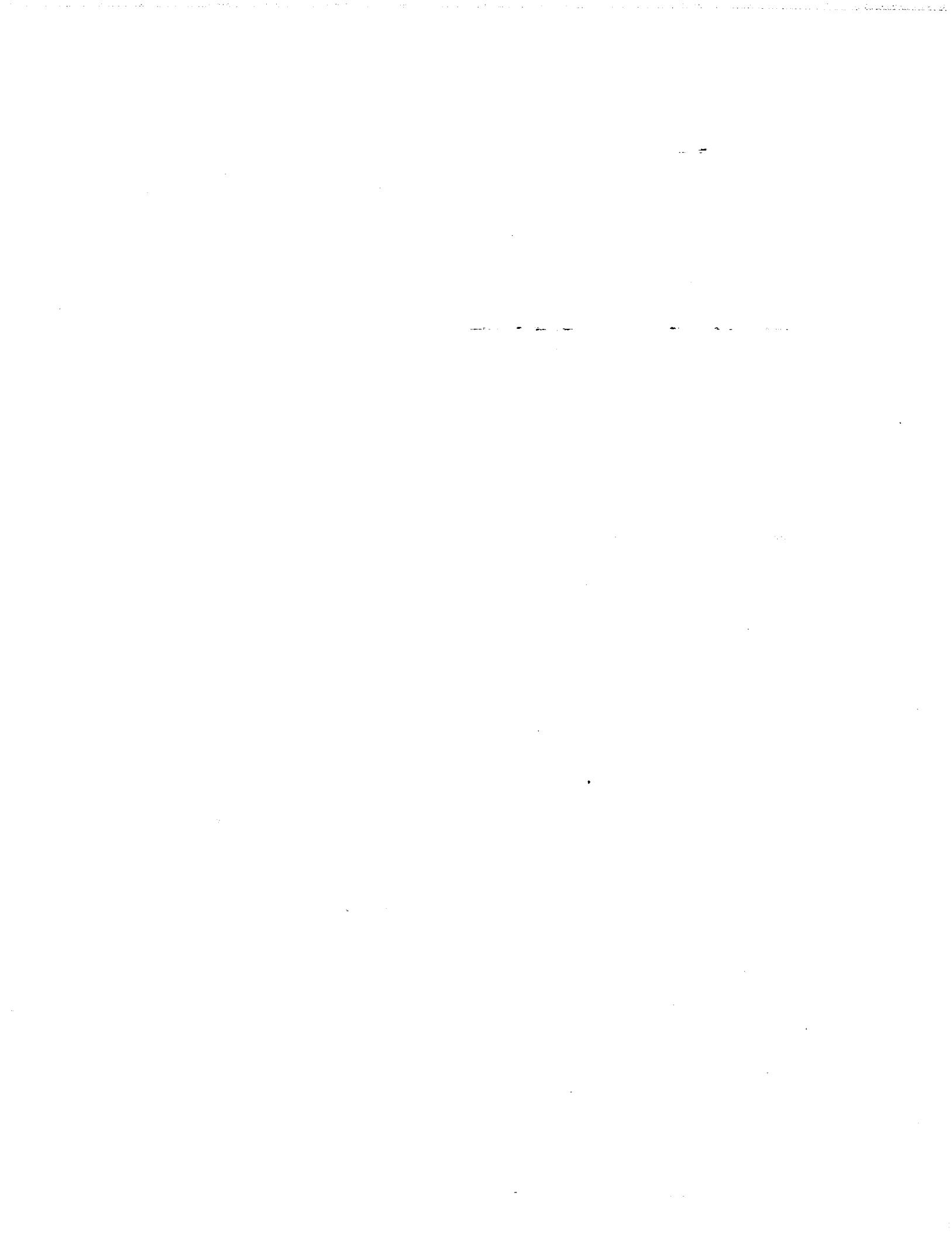


**DEPARTMENT OF CHILDREN & FAMILY SERVICES
GROUP HOME AUDIT FINDINGS
REQUEST FOR WRITE-OFF**

AGENCY	LAST KNOWN ADDRESS	DATE REFERRED TO TTC	TTC ACCOUNT NUMBER	REASON FOR WRITE-OFF	AMOUNT OF WRITE-OFF
					\$577,309
1 D & F Services Group Home	Agency Closed	8/28/2003	10748630	WOL**	
2 Creative Learning Institute Group Home	Agency Closed	10/20/2004	10983425	WOL	541
3 Westside Children's Group Home	29001 Woodview Ct. Tehachapi, CA 93561	4/23/2003	10779073	WOL	1,600
4 Femmy's Group Home	Agency Closed	3/30/2004	Rejected by TTC*	WOL	780,201
5 Marites Group Home	Agency Closed	3/30/2004	Rejected by TTC*	WOL	856,554
6 International Foster Family Agency	Agency Closed	11/25/2003	10777586	WOL	795,446
7 Charter House Group Home	Agency Closed	8/28/2003	10748629	WOL	33,731
8 Le Petite Preparatory Group Home	Agency Closed	3/30/2004	Rejected by TTC*	WOL	119,665
9 Jay Cee Dee Children's Home, Inc. Group Home	Agency Closed	12/7/2004	10983429	WOL	17,874
10 Aziza Group Home	Agency Closed	8/15/2005	Unknown	WOL	11,470
11 New Horizon/Sydia Group Home	Agency Closed	6/21/2007	11406723	WOL	55,829
12 Cleo's Group Home	Agency Closed	2/20/2007	11345190	WOL	89,081
13 TANA Group Home	Agency Closed	4/24/2007	11374083	WOL	189,099
TOTAL WRITE-OFF					\$ 3,528,400

*Rejected by TTC because agency was closed.

**WOL is defined in the Fiscal Manual as "Accounts where information provided was insufficient to identify or locate the payer."
SKH



**DEPARTMENT OF CHILDREN & FAMILY SERVICES
GROUP HOME AUDIT FINDINGS
REQUEST FOR WRITE-OFF**

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TOTAL WRITE-OFF					\$ 3,526,400

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SKH

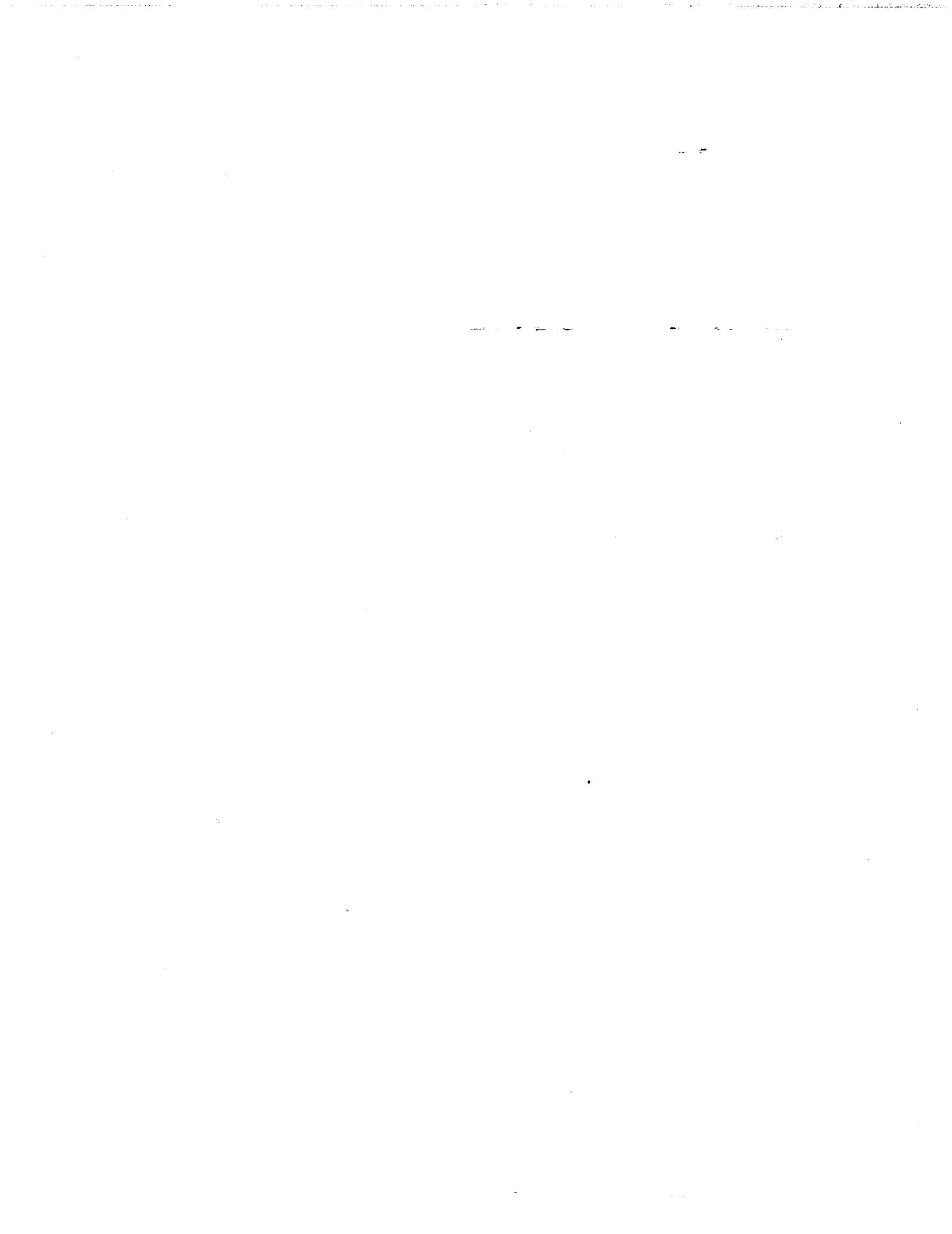
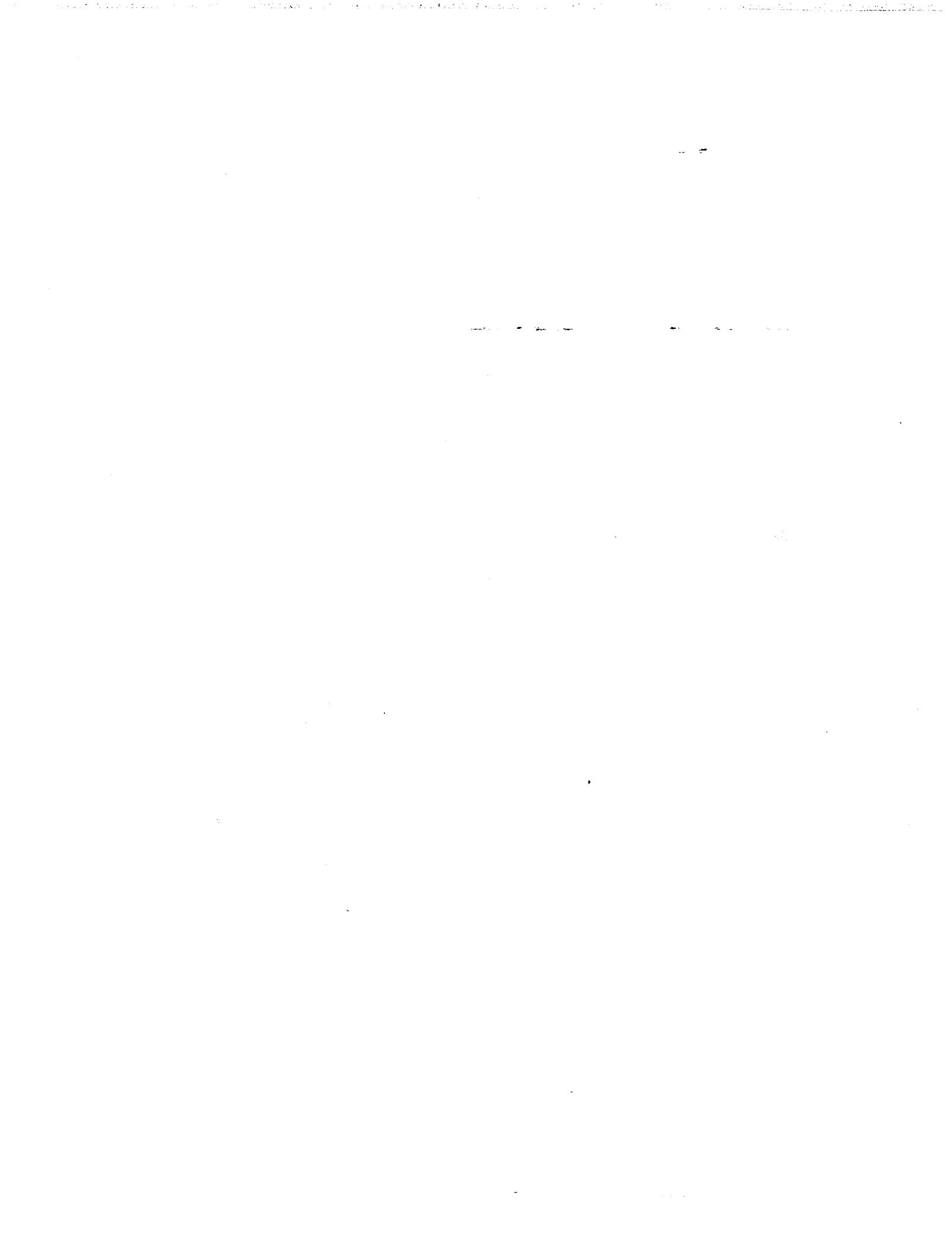


Exhibit K:
Hold Status, Do Not Refer Status, Do Not Use Status,
Corrective Action Plan (15.0)



15.0 HOLD STATUS, DO NOT REFER STATUS, DO NOT USE STATUS, CORRECTIVE ACTION PLAN

COUNTY may, during the normal course of its monitoring or investigation, place CONTRACTOR on Hold Status, Do Not Refer (DNR) Status and/or Do Not Use (DNU) Status, when the COUNTY reasonably believes, in its sole discretion, that the CONTRACTOR has engaged in conduct which may jeopardize a minor or minors; there has been a serious event that may implicate the CONTRACTOR, in issues of abuse or neglect; there is serious risk of abuse or neglect; or noncompliance with a significant fiscal/programmatic requirement of the Contract. The local agency procedures referred to in Sub-sections 15.2, 15.3, and 15.4 are internal DCFS/Probation procedures and are titled, respectively, Hold Status, Do Not Refer Status, and Do Not Use Status. DCFS/Probation may vary from the current protocol and procedures when such variance is required to protect the health and safety of Placed Children. A copy of the COUNTY's current policies and procedures is attached herein as Exhibit N, DCFS/Probation Group Home Foster Care Agreement Investigation/Monitoring/Audit Remedies and Procedures.

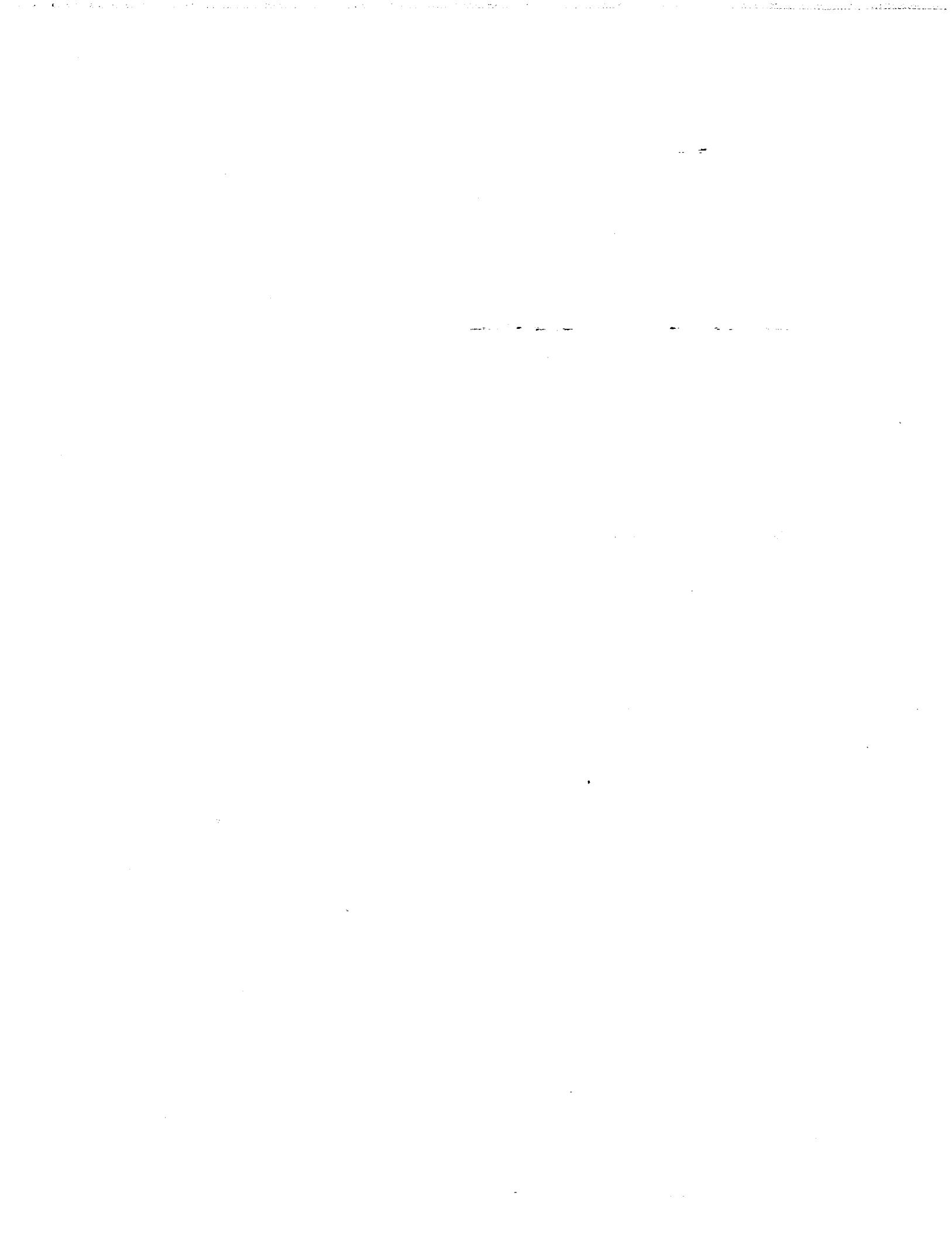
15.1 Corrective Action Plan (CAP)

When DCFS/Probation reasonably determines in its sole discretion, that a CONTRACTOR's deficiencies are amenable to correction, DCFS/Probation may require CONTRACTOR to provide a Corrective Action Plan and DCFS/Probation and CONTRACTOR may enter into a Corrective Action Plan. A CAP shall serve as CONTRACTOR's commitment to remedy such deficiencies. The CAP procedures are further discussed in Exhibit N, DCFS/Probation Group Home Foster Care Agreement Investigation/Monitoring/Audit Remedies and Procedures.

15.2 Hold Status

Notwithstanding any other provision of this Contract, COUNTY retains the right to temporarily suspend referrals of children to CONTRACTOR by placing CONTRACTOR on Hold status, for up to a 45-day period at any time during investigations, auditing, or monitoring when based on *prima facie* evidence, DCFS/Probation reasonably believes, in its sole discretion, that the CONTRACTOR has engaged in conduct which may jeopardize a minor or minors; there has been a serious event that may implicate the CONTRACTOR, in issues of abuse or neglect; there is serious risk of abuse or neglect; or noncompliance with a significant administrative/fiscal/programmatic requirement of this Contract for which the CONTRACTOR failed to take corrective action (when appropriate) pursuant to Sub-section 15.1, and as further described in Exhibit N, DCFS/Probation Group Home Foster Care Agreement Investigation/Monitoring/Audit Remedies and Procedures.

15.3 Do Not Refer Status



Notwithstanding any other provision of this Contract, COUNTY retains the right to suspend referrals of children to CONTRACTOR by placing CONTRACTOR on Do Not Refer Status (DNR Status), when COUNTY reasonably believes, in its sole discretion based upon *prima facie* evidence that the CONTRACTOR has engaged in conduct which may jeopardize a minor or minors; there has been a serious event that may implicate the CONTRACTOR, in issues of abuse or neglect; there is serious risk of abuse or neglect; or in issues of noncompliance with significant administrative/fiscal/programmatic requirement of this Contract for which the CONTRACTOR failed to take corrective action (when appropriate) pursuant to Sub-section 15.1, and as further described in Exhibit N, DCFS/Probation Group Home Foster Care Agreement Investigation/Monitoring/Audit Remedies and Procedures.

When DNR Status is implemented, a CAP may be established, as provided in Exhibit N, DCFS/Probation Group Home Foster Care Agreement Investigation/Monitoring/Audit Remedies and Procedures. DNR Status is removed if the CONTRACTOR conforms to the CAP in terms of content and timeframe, or as provided in Exhibit N, DCFS/Probation Group Home Foster Care Agreement Investigation/Monitoring/Audit Remedies and Procedures.

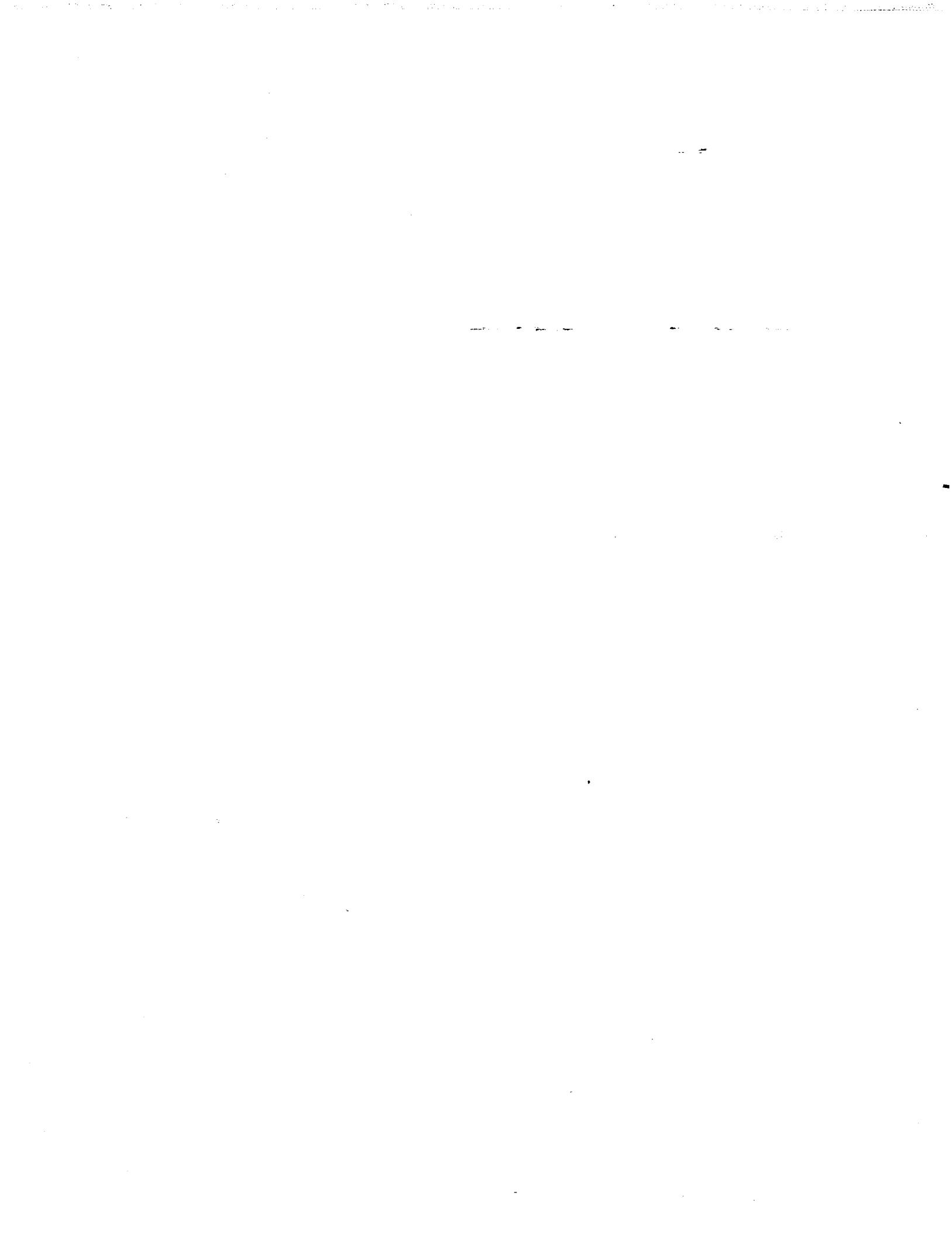
15.4 Do Not Use Status

Notwithstanding any other provision of this Contract, COUNTY retains the right to remove or cause to be removed any or all Placed Children from the CONTRACTOR's care by placing CONTRACTOR on Do Not Use Status (DNU Status), when COUNTY reasonably believes, in its sole discretion, based upon *prima facie* evidence that the CONTRACTOR has engaged in conduct which may jeopardize a minor or minors; there has been a serious event that may implicate the CONTRACTOR, in issues of abuse or neglect; there is serious risk of abuse or neglect; or in issues of noncompliance with significant administrative/fiscal/programmatic requirement of this Contract for which the CONTRACTOR failed to take corrective action (when appropriate) pursuant to Sub-section 15.1, and as further described in Exhibit N, DCFS/Probation Group Home Foster Care Agreement Investigation/Monitoring/Audit Remedies and Procedures.

Under unique, warranted circumstances, a DNU Status may be rescinded, as provided in Exhibit N, DCFS/Probation Group Home Foster Care Agreement Investigation/Monitoring/Audit Remedies and Procedures.

15.5 Notice Requirements

COUNTY will notify CONTRACTOR in writing within 72 hours of DCFS'/Probation's decision to place CONTRACTOR on Child Safety/Endangerment/Insurance Provisions Holds. Verbal notification of such actions will be provided prior to or at the time of CONTRACTOR's placement on Hold/DNR/DNU Status to the extent possible. To the extent possible and



reasonable, and without interfering with any law enforcement investigation, and consistent with statutes and regulations related to confidentiality laws, notification will include the reason(s) for placing CONTRACTOR on Hold Status, or implementing Do Not Refer or Do Not Use Status.

COUNTY will notify CONTRACTOR in writing 15 days prior to DCFS/Probation's intention to place CONTRACTOR on Hold Status for Administrative reasons (except insurance provisions). COUNTY will notify CONTRACTOR in writing 72 hours prior to DCFS' intention to implement Do Not Refer, or Do Not Use Status related to Administrative reasons (except insurance provisions). Verbal notification of such actions will be provided prior to or at the time of CONTRACTOR's placement on Hold/DNR/DNU Status to the extent possible. To the extent possible and reasonable, and without interfering with any law enforcement investigation, and consistent with statutes and regulations related to confidentiality laws, notification will include the reason(s) for placing CONTRACTOR on Hold Status.

When DNR or DNU Status is recommended, the written notification letter will also invite CONTRACTOR to participate in a Review Conference (as described in Exhibit N) to discuss the COUNTY's decision and include a deadline by which the CONTRACTOR must indicate its intent to participate in the Review Conference (please refer to Exhibit N, DCFS/Probation Group Home Foster Care Agreement Investigation/Monitoring/Audit Remedies and Procedures).

15.6 Disagreement with Decision

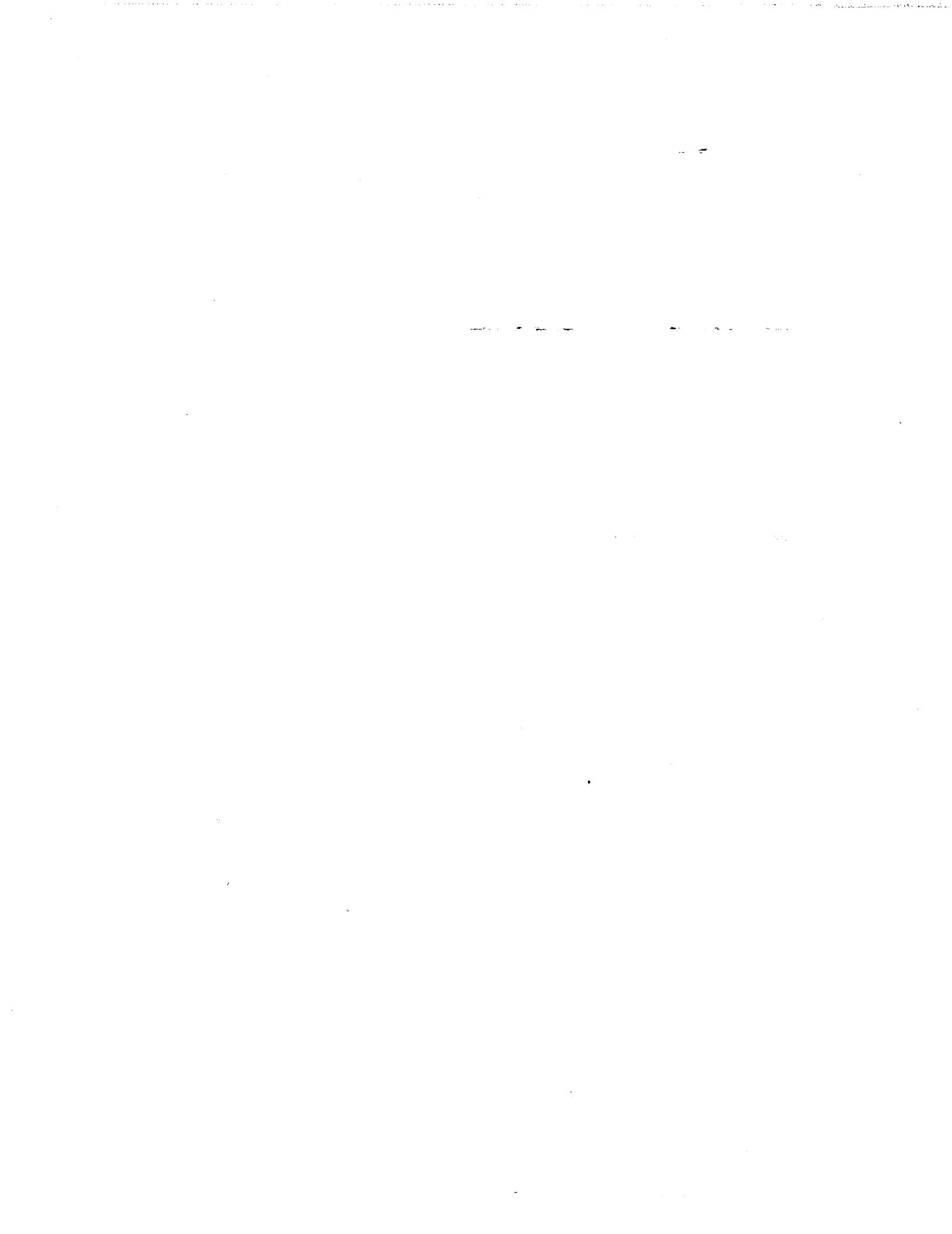
CONTRACTOR may challenge the COUNTY action in accordance with DCFS/Probation local agency policies and procedures (please refer to Exhibit N) then in effect, and thereafter, CONTRACTOR may appeal through the dispute resolution procedures described in Part I, Section 19.0 herein.

15.7 Termination Hold Status

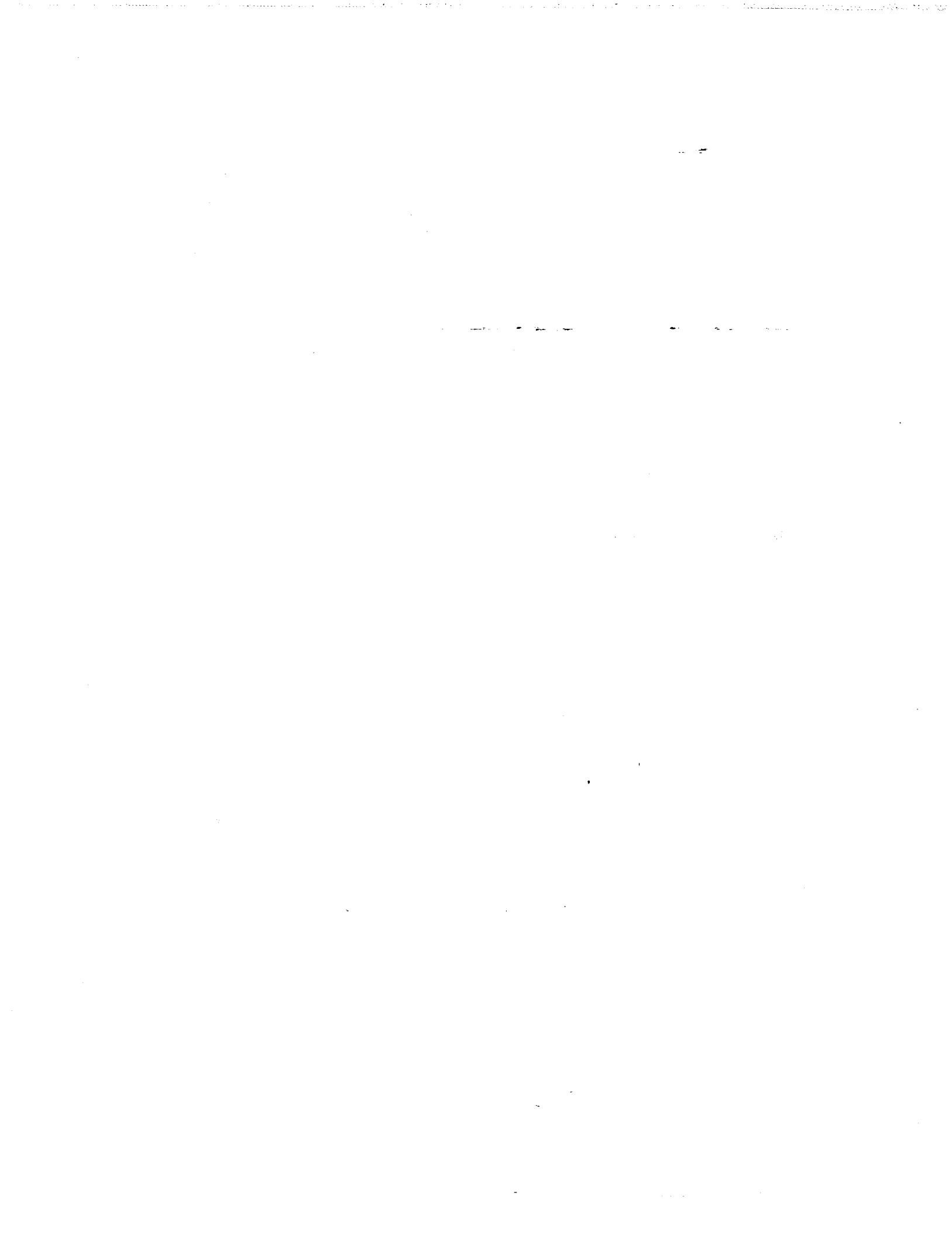
Nothing herein shall preclude the COUNTY from terminating this Contract for convenience or for default. Notwithstanding any other provision of this Contract, in the event either COUNTY or CONTRACTOR terminates this Contract for convenience or for default, COUNTY shall suspend referrals of children to CONTRACTOR and remove, or cause to be removed, all Placed Children from the CONTRACTOR's supervision. In such event, no DCFS/Probation local agency grievance policies and procedures will occur.

16.0 FINANCIAL REPORTING

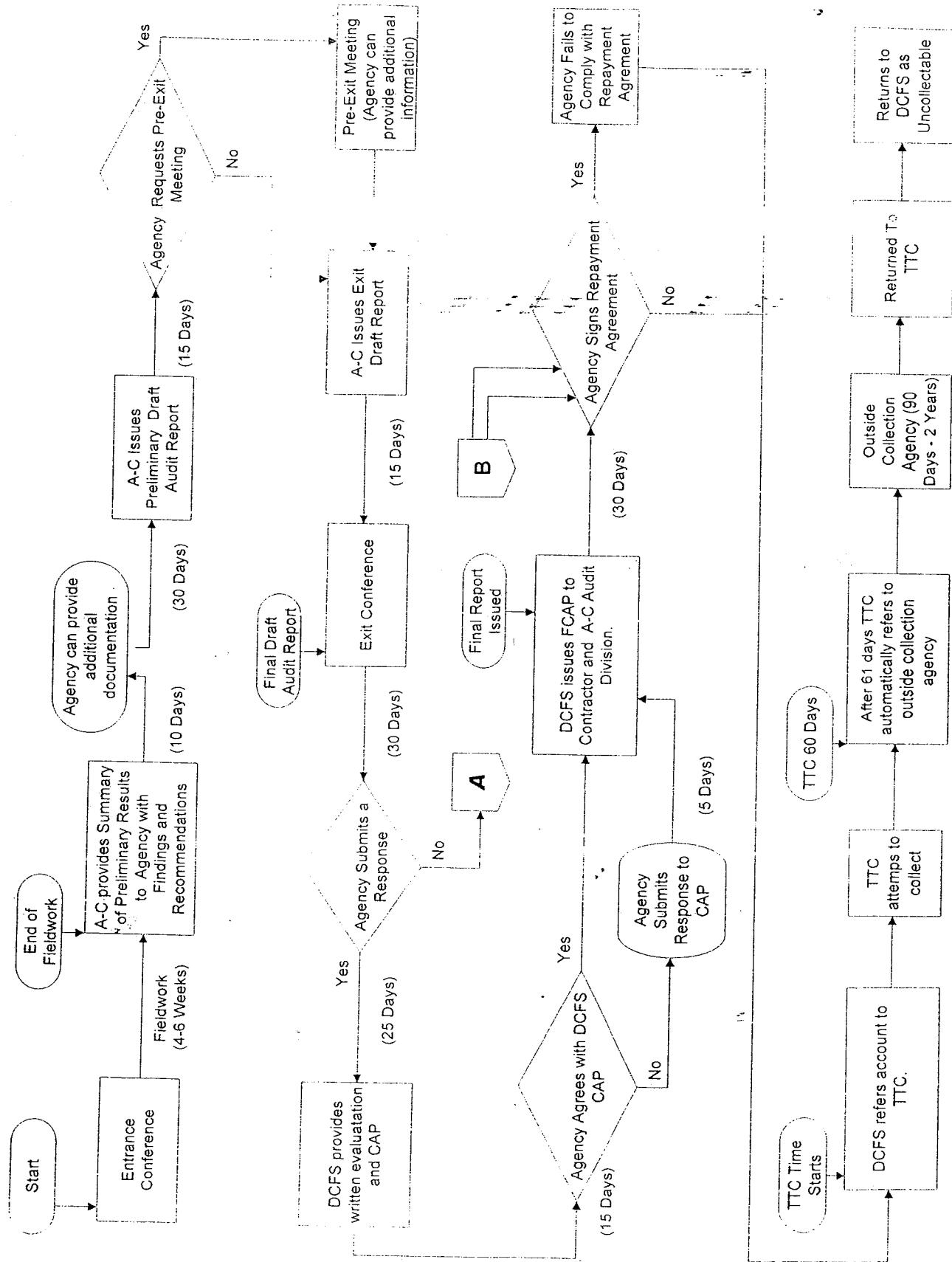
16.1 CONTRACTOR shall report semi-annual revenues and expenditures on the Semi-annual Expenditure Report (Exhibit E). This report will require sign-off, under penalty of perjury, by CONTRACTOR's Executive Director or



Attachment III:
Proposed Fiscal Audit Process
Flow Chart



NEW CONTRACT (EXISTING)
A-C / DCFS GROUP HOME/FOSTER FAMILY AGENCY FISCAL AUDIT PHASES
10/1/2005





**PROPOSED
A-C / DCFS GROUP HOME/FOSTER FAMILY AGENCY FISCAL AUDIT PHASES**

